THE CITY OF BURLESON TEXAS

Finance Committee Agenda

Wednesday, July 15, 2026
9:00 AM

City Hall - 141 W. Renfro
Burleson, TX 76028

1. **CALL TO ORDER**

2. **CITIZEN APPEARANCES**

Each person in attendance who desires to speak to the Committee on an item NOT posted on the agenda, shall speak during this section. A speaker card must be filled out and turned in to the City Secretary prior to addressing the Committee. Each speaker will be allowed three minutes to speak.

Each person in attendance who desires to speak on an item posted on the agenda shall speak when the item is called forward for consideration.

3. **GENERAL**

A. Consider and take possible action of the minutes from the May 27, 2026 Finance committee meeting. *(Staff Contact: Monica Solko, Deputy City Secretary)*

4. **REPORTS AND PRESENTATION**

A. Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 budget supplemental requests and receive additional directions regarding the annual budget for fiscal year 2026-2027. *(Staff Contact: Tommy Ludwig, City Manager*)

B. Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 fee schedule change requests and receive additional directions regarding the annual budget for fiscal year 2026-2027. (Staff Contact: Natalie Turner, Budget and Fiscal Services Manager)

C. Receive a report, hold a discussion, and provide recommendations to the City Council regarding the optional enhancement of household hazardous waste (HHW) services, including the implementation of monthly curbside collection, and provide direction regarding an associated fee for the FY 2026-2027 fee schedule. *(Staff Contact: Lauren Seay, Deputy Director of Administrative Services)*

D. Receive a report, hold a discussion, and provide recommendations to the city council on reinstating the Home Improvement Rebate Program. *(Staff Contact: Tony D. McIlwain, Development Services Director)*

E. Receive a report, hold a discussion, and provide recommendations to the city council regarding the 2026 monthly financial and investment reports. *(Staff Contact: Kevin Hennessey, Director of Finance)*

F. Receive a report, hold a discussion, and provide recommendations to the city council regarding the Investment Policy, as required annually by the Public Funds Investment Act. *(Staff Contact: Michael Franklin, Deputy Director of Finance)*

5. **REQUESTS FOR FUTURE AGENDA ITEMS AND REPORTS**

6. **RECESS INTO EXECUTIVE SESSION**

In accordance with Chapter 551 of the Texas Government Code, the Committee may convene in Executive Session in the City Council Workroom in City Hall to conduct a closed meeting to discuss any item listed on this Agenda.

Pending or contemplated litigation or to seek the advice of the City Attorney pursuant to Section 551.071, Texas Government Code

7. **ADJOURN**

HUGO RODRIGUEZ
Information Technology
Deputy Chief Technology Officer
hrodriguez@burlesontx.com
682.312.2766

CERTIFICATE

I hereby certify that the above agenda was posted on this the 9th of July 2026, by 5:00 p.m., on the official bulletin board at the Burleson City Hall, 141 W. Renfro, Burleson, Texas.

Amanda Campos

City Secretary

BUDGET STATEMENT

Pursuant to Section 551.043, Government Code, the following taxpayer impact statement must be on the City Council meeting agenda at which the City Council will discuss or adopt a budget for the City of Burleson: For a median-valued homestead property ($306,724), the City's portion of the property tax bill in dollars for the current fiscal year (FY24-25) is $2,032.66, the City's portion of the property tax bill for the upcoming fiscal year (FY25-26) for the same property if the proposed budget is adopted is estimated to be $2,213.93, and the City's portion of the property tax bill in dollars for the upcoming fiscal year (FY25-26) for the same property if a budget funded at the no-new-revenue rate under Chapter 26, Tax Code, is adopted is estimated to be $2,021.62.

ACCESSIBILITY STATEMENT

The Burleson City Hall is wheelchair accessible. The entry ramp is located in the front of the building, accessible from Warren St. Accessible parking spaces are also available in the Warren St. parking lot. Sign interpretative services for meetings must be made 48 hours in advance of the meeting. Call the A.D.A. Coordinator at 817-426-9600, or TDD 1-800-735-2989.

Finance Committee

DEPARTMENT: **City Secretary's Office**

FROM: **Monica Solko, Deputy City Secretary**

MEETING: **July 15, 2026**

SUBJECT:

Consider and take possible action of the minutes from the May 27, 2026 Finance committee meeting. *(Staff Contact: Monica Solko, Deputy City Secretary)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers

SUMMARY:

The Finance committee duly and legally met on May 27, 2026 for a regular meeting.

RECOMMENDATION:

Committee may approve the minutes as presented or approve with amendments.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Monica Solko, TRMC
Deputy City Secretary
msolko@burlesontx.com
817-426-9682

FINANCE COUNCIL COMMITTEE
MAY 27, 2026
DRAFT MINUTES

Council Present:
Adam Russell, Chair
Larry H. Scott
Dan McClendon

Council Absent:

Staff:
Tommy Ludwig, City Manager
Harlan Jefferson, Deputy City Manager
Eric Oscarson, Deputy Director
Monica Solko, Deputy City Secretary
Matt Ribitzki, Deputy City Attorney

1. **CALL TO ORDER – 9:00 a.m.**

   Chair Adam Russell called the meeting to order. **Time: 9:01 a.m.**

2. **CITIZEN APPEARANCES**
   - No speakers.

3. **GENERAL**

   A. **Minutes from the March 4, 2026 Infrastructure & Development committee meeting. *(Staff Contact: Monica Solko, Deputy City Secretary)***

   Motion was made by Dan McClendon and seconded by Larry Scott to approve the minutes.

   Motion passed 3-0.

4. **REPORTS AND PRESENTATIONS**

   A. **Receive a report, hold a discussion, and provide recommendations to the city council on the proposed timeline and budget for adopting a stormwater utility fee. *(Staff Contact: Justin Scharnhorst, Deputy Director of Public Works)***

   Justin Scharnhorst, Deputy Director of Public Works, presented an overview of the proposed timeline and budget for adopting a stormwater utility fee. Council direction provided to staff included development of a stormwater utility and fee with a base rate not to exceed $8 per ERU per month, a tiered residential structure, a capital component, an additional drainage crew, and a 75% discount for religious institutions, not to exceed $2.00 per ERU. The proposed program is estimated to generate between $3.7 million and $4.1 million annually, depending on collection rates. Funding would support a new drainage crew, equipment purchases and reserves, operational expenses, existing drainage activities, and future debt service for up to $20 million in capital projects beginning in the second year of collections. Staff also highlighted outreach efforts completed during Fall/Winter 2026, which included resident engagement, digital outreach, newsletters, social media posts, town halls, and direct meetings with industry representatives and religious institutions.

Staff reviewed the proposed notice requirements and implementation schedule, including seeking approval to move forward with the budget in June 2026, conducting additional public outreach during June and July, holding public hearings in September, and beginning billing on October 1. Discussion included clarification that the stormwater fund would remain within the budget process until the program is formally adopted and operational. Committee members discussed current general fund conditions, projected revenue growth, and assumptions related to future Police and Fire expenditures. Discussion also addressed how the stormwater fee is currently reflected in the financial forecast as additional revenue rather than an offsetting source. Committee members emphasized the need to clearly define what constitutes a religious institution for purposes of the discount. Staff stated that appraisal district classifications would be used for the determination.

Committee members expressed support for adopting the fee in conjunction with the FY 2027 budget adoption process.

B. Receive a report, hold a discussion, and provide recommendations to the city council on a professional services agreement with Pattillo, Brown & Hill, L.L.P for financial audit services, for an initial three-year term with two possible one-year extensions. ***(Staff Contact: Michael Franklin, Deputy Director of Finance)***

Michael Franklin, Deputy Director of Finance, presented a professional services agreement for financial audit services to the committee. The presentation outlined the City’s audit requirements, noting that the City Charter requires an annual independent audit and submission of an annual financial report. State law also requires municipalities to file their annual audit within 180 days of the fiscal year end in order to maintain the ability to adopt a property tax rate above the no-new-revenue rate. The presentation also reviewed the City’s financial policy requiring solicitation of proposals for audit services at least every five years, noting the current contract executed in June 2021 has reached the five-year maximum engagement period. Mr. Franklin reviewed the Request for Qualifications process for financial audit services, which closed on January 29, 2026. Six CPA firms submitted proposals, with the top three firms advancing to second-round interviews. Following the interview process and contract negotiations, Pattillo, Brown & Hill L.L.P. was selected as the highest scoring firm, pending Council approval.

Committee members expressed support for the presentation and requested staff move forward with presenting the item to the full Council.

C. Receive a report, hold a discussion, and provide recommendations to the city council on the City Manager's recommendation for vehicle and equipment purchases using the Equipment Replacement Fund for FY 2027. *(Staff Contact: Lauren Seay, Deputy Director of Administrative Services)*

Lauren Seay, Deputy Director of Administrative Services, presented the City Manager's recommendation for vehicle and equipment purchases through the Equipment Replacement Fund (ERF) Program. The presentation included an overview of the ERF Policy adopted by City Council in February 2025, which was established to ensure funding for future vehicle and equipment replacements, stabilize annual budgeting, and provide a structured review and approval process. Staff reviewed the FY 2027 replacement process timeline, committee prioritization methodology, and considerations used in evaluating replacement requests, including age, mileage, condition, maintenance costs, operational impact, safety, technological obsolescence, and manufacturer lead times. Staff also reviewed the recommended proprietary and governmental fund equipment replacement lists and provided a funding overview. The Proprietary ERF projected beginning FY 2027 fund balance is $1,939,869 with a funding level of 55.1% and recommended replacements totaling $458,784. The Governmental ERF projected beginning FY 2027 fund balance is $7,341,356 with a funding level of 75.9% and recommended replacements totaling $1,341,296. Staff also outlined next steps, including continued evaluation of competitive purchasing opportunities and future policy discussions with Council.

Committee discussion focused on possible revisions to the ERF Policy and replacement criteria. Members discussed adjusting mileage thresholds, placing greater emphasis on equipment hours rather than mileage, evaluating resale value and maintenance costs, and considering operational needs when determining replacements. Staff noted the program is intended as a long-term budget planning tool and that recommendations will continue to evolve as the program matures. Additional discussion included the potential use of bonds for high-cost ambulance replacements, evaluating diesel versus gas fleet vehicles due to maintenance and emissions system concerns, and delaying replacement of certain equipment to preserve funding flexibility. Staff emphasized the importance of balancing replacement needs with available funding while continuing contributions to the ERF.

The committee members were supportive of the presentation and requested staff to present the item to the full council at a council meeting.

RECESS AND BACK TO ORDER

Chair Adam Russell recessed for a short break at 10:11 a.m. and called the meeting back to order at 10:18 a.m. with all members present as recorded above.

D. Receive a report, hold a discussion, and provide recommendations to the city council regarding the March 2026 monthly financial and investment

reports. ***(Staff Contact: Mark Davies, Director of Finance, Presenting: Michael Franklin, Deputy Director of Finance, and Natalie Turner, Chief Accountant)***

Michael Franklin, Deputy Director of Finance and Natalie Turner, Chief Accountant, presented the April 2026 monthly financial and investment reports to the committee.

The committee members were happy with the presentation and requested staff to present the item to the full council at a council meeting.

E. Receive a report, hold a discussion, and provide recommendations to the city council on tax rate strategies. ***(Staff Contact: Kevin Hennessey, Deputy Director of Finance)***

Kevin Hennessey, Deputy Director of Finance, presented tax rate strategies and provided a historical overview of the City's property tax trends, terminology, and comparisons to benchmark cities. The presentation highlighted that the City has reduced the tax rate by 1.32 cents over the last ten years while recent budgets utilized the 3.5% voter approval rate and unused increment capacity from prior years. Staff also noted the implementation of the City's first homestead exemption in recent years to help ease the financial burden on homeowners. Assessed property values have increased an average of 9% annually over the past decade, with preliminary appraisal values received on April 30, 2026, and certified values expected July 25, 2026. Staff discussed the option for Council to adopt a tax rate up to 3.5% above the no-new-revenue rate and advised that management continues evaluating potential budget reductions as part of the FY 2027 budget process.

Committee discussion focused on maintaining a relatively flat tax rate versus implementing substantial budget cuts that could impact service delivery. Members discussed projected fiscal impacts, potential legislative changes, and the use of stormwater utility revenue as part of the overall financial strategy. Tommy Ludwig, City Manager, commented it was too early to determine a final rate and noted the city would likely avoid significant changes to our future assumptions unless legislative actions required adjustments. Discussion also included the possibility of not capturing the full 3.5% increase above the no-new-revenue rate if property values did not increase enough to generate the full amount without raising the tax rate.

The committee members expressed consensus in favor of maintaining a relatively flat tax rate and expressed a preference to avoid raising the tax rate while continuing to evaluate budget options and service impacts throughout the budget process.

RECESS AND BACK TO ORDER

Chair Adam Russell recessed for a short break at 11:24 a.m. and called the meeting back to order at 11:34 a.m. with all members present as recorded above.

F. Receive a report, hold a discussion, and provide recommendations to the city council on proposed amendments to City Council Policy #32, Financial Policy, and City Council Policy #41, Debt Management Policy. *(Staff Contact: Mark Davies, Director of Finance)*

Mark Davies, Director of Finance, presented recommended updates to the City Council Policy #32 Financial Policy and City Council Policy #41 Debit Management Policy to the committee.

Financial Policy updates:
VI. Expenditure Control:

- Equipment Financing: Recommend replacing language to match the ERF policy.
    - F. EQUIPMENT FINANCING. ~~**Equipment is accounted for at the original acquisition cost, which includes purchase price plus any costs incurred to place the equipment in service. Equipment may be leased or financed when the unite purchase price is $5,000 or more and the useful life is at least five years. Department shall contact the Finance Department for transfer or disposal instructions.**~~ Vehicles and equipment with a replacement cost greater than $300,000 will be funded by the issuance of certificates of obligation, and the debt service payment will not exceed the unit's useful life.
- Update terminology consistency: State – "Annual Comprehensive Financial Report (ACFR)" throughout.

Debt Management Policy updates:

- General Debt Governing Policies
    - The City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service cost. As a general rule, the net present value~~**s**~~ savings of an overall ~~**particular**~~ refunding should exceed three and one-half percent (3.5%) of the refunded maturities, unless a restricting or bond covenant revision is necessary in order to facilitate the ability to provide services or issue additional debt in accordance with the established debt policies.
    - To maximize market agility and achieve the lowest True Interest Cost (TIC), the City may elect to use a parameter ordinance to authorize the sale of debt obligations. Such an ordinance shall delegate the authority to a designated Pricing Officer to execute the final sale of bonds, provided that the final terms – including maximum interest rate, maximum principal amount, and expiration of authority – fall within the specific limits established by the City Council within the ordinance.

The committee members were in favor of the changes and requested staff to present the item to the full council at a council meeting.

G. Receive a report, hold a discussion, and provide recommendations to the city council regarding future debt refunding opportunities. *(Staff Contact: Mark Davies, Director of Finance*)

Mark Davies, Director of Finance, presented an overview of future debt refunding opportunities and the City's ongoing evaluation of its debt portfolio. He explained that debt refunding allows the City to refinance existing debt obligations to reduce interest costs, improve cash flow flexibility, restructure payments, and mitigate future financial risks when market conditions are favorable. Staff emphasized that regular monitoring of refunding opportunities demonstrates prudent fiscal management and positions the City to respond strategically to changing market conditions. The presentation also reviewed the City's debt policy, which requires annual review of outstanding debt and generally targets a minimum present value savings threshold of 3.5% before pursuing a refund unless restructuring is necessary for operational or policy reasons. Staff noted that current opportunities remain below the threshold but will continue to be monitored.

Discussion included the recent negative outlook issued by S&P Global Ratings on the City's outstanding utility revenue bonds while maintaining the 'AA-' rating. Staff explained the recommendation to transition a portion of the outstanding utility revenue debt, specifically the Series 2012 Water and Sewer debt, into Certificates of Obligation (COs) to utilize the City's stronger general obligation credit rating and strengthen debt service coverage ratios. Committee discussion also included the use of different credit rating agencies, including Fitch, Moody's, and S&P, with consensus that using a single rating agency such as Moody's may be sufficient for refinancing issuances under certain thresholds, while issuances exceeding $20 million would generally benefit from two ratings. Staff stated that only the 2012 utility debt is currently being actively considered for refunding, while other potential refunding opportunities and CO issuances will continue to be monitored. Additional discussion included possible land purchases utilizing 4A revenue funds.

The committee members expressed support for the presentation and requested staff bring the item forward to the full City Council for consideration.

5. REQUESTS FOR FUTURE AGENDA ITEMS OR REPORTS

- None.

6. RECESS INTO EXECUTIVE SESSION

In accordance with Chapter 551 of the Texas Government Code, the City Council may convene in Executive Session in the City Council Workroom in City Hall to conduct a closed meeting to discuss any item listed on this Agenda.

A. Pending or contemplated litigation or to seek the advice of the City Attorney pursuant to Section 551.071, Texas Government Code

- No executive session is needed.

7. ADJOURN

There being no further discussion Chair Adam Russell adjourned the meeting.

Time: 12:20 p.m.

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Monica Solko
Deputy City Secretary

THE CITY OF BURLESON TEXAS

Department Memo

Finance Committee

DEPARTMENT: **City Manager's Office**

FROM: **Tommy Ludwig, City Manager**

MEETING: **July 15, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 budget supplemental requests and receive additional directions regarding the annual budget for fiscal year 2026-2027. *(Staff Contact: Tommy Ludwig, City Manager*)

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.4 Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

SUMMARY:

During the budget process, department directors submit supplemental budget requests for the City Manager's review. The City Manager ranks the supplemental requests, taking into consideration the five-year forecast and ability to fund the request and maintain a fund balance in compliance with financial policy. The City Manager will present his recommended supplemental requests to the Finance Committee and seek direction to complete the Proposed Budget for FY 2026-2027.

RECOMMENDATION:

Staff recommends that the Committee discuss the recommended supplemental requests and provide directions for the next steps.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Tommy Ludwig
City Manager
tludwig@burlesontx.com
817-426-9623

FY 2026-2027 Supplementals & 5-Year Forecasts

PRESENTED TO FINANCE COMMITTEE JULY 15, 2026

Budget Focus

- Strong Fund Balances
  - Ensuring key operating funds have a minimum 20% fund balance
- Five Year Forecasting
  - Provide a strategic financial view over a period of time
  - Takes into account current reappraisal polices and softening economic growth
  - Includes projected revenue from proposed storm water fees
- Supplemental recommendations based on strategic goals of the City
  - Supplementals were ranked in conjunction with the Council directive
  - Proprietary and Special Revenue Fund supplementals recommended with five-year fund balance projections and CIP in consideration

General Fund Reductions

- Proposed General Fund Reductions ($204,340)
  - One-time reductions: ($1,650)
  - Ongoing reductions: ($202,690)
- Salary Savings: ($1,000,000)
- Total Savings: ($1,204,340)

GENERAL FUND

REDUCTIONS

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	REDUCTIONS ONE-TIME	REDUCTIONS ONGOING	FY26-27 BUDGET
City Secretary	General Government	Subscriptions - Publications	-	-	1,150	1,150
Developmental Services	Community Development	Engineering Development -Travel and Training	-	-	1,000	1,000
Developmental Services	Community Development	Engineering Development -Memberships & Licenses	-	-	400	400
Developmental Services	Community Development	Engineering Development -Subscriptions - Publications	-	-	500	500
Developmental Services	Community Development	Engineering Development -Office Supplies	-	-	100	100
Developmental Services	Community Development	Engineering Development -Postage	-	-	100	100
Developmental Services	Community Development	Engineering Development -Clothing	-	-	200	200
Developmental Services	Community Development	Engineering Development -Safety Supplies	-	-	200	200
Developmental Services	Community Development	Engineering Development -Printing Supplies	-	-	100	100
Developmental Services	Community Development	Building Permits - Travel and Training	-	-	1,000	1,000
Developmental Services	Community Development	Building Permits - Office Supplies	-	-	300	300
Developmental Services	Community Development	Building Permits - Clothing	-	-	600	600
Developmental Services	Community Development	Building Permits - Safety Supplies	-	-	300	300
Developmental Services	Community Development	Building Permits - Minor Apparatus	-	-	300	300
Developmental Services	Community Development	Building Permits - Printing Service	-	-	700	700

GENERAL FUND

REDUCTIONS

Item A.

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	REDUCTIONS ONE-TIME	REDUCTIONS ONGOING	FY26-27 BUDGET
Developmental Services	Community Development	Code Enforcement -Equipment Maint & Repair	-	500	-	500
Developmental Services	Community Development	Code Enforcement -Chemical Supplies	-	300	-	300
Developmental Services	Community Development	Code Enforcement -Postage	-	50	-	50
Developmental Services	Community Development	Code Enforcement -Clothing	-	500	-	500
Developmental Services	Community Development	Code Enforcement -Safety Supplies	-	100	-	100
Developmental Services	Community Development	Code Enforcement -Minor Apparatus	-	200	-	200
Developmental Services	Community Development	Development Services -Office Supplies	-	-	800	800
Developmental Services	Community Development	Development Services -Office Furn and Fixture	-	-	250	250
Capital Engineering	Public Works	Engineering Services	-	-	1,000	1,000
Capital Engineering	Public Works	Other Outside Services	-	-	1,000	1,000
Fire	Public Safety	PNC Lease	-	-	76,005	76,005
Fire	Public Safety	Minor Apparatus	-	-	5,000	5,000
Police	Public Safety	VS Tracking software	-	-	5,000	5,000
CMO	General Government	Travel and Training	-	-	2,000	2,000
Non-Dept.	General Government	Tuition Reimbursement	-	-	5,000	5,000
Non-Dept.	General Government	Paymentus	-	-	15,000	15,000
Legal Services	General Government	Prosector	-	-	48,659	48,659
Municipal Court	Public Safety	Court restructuring	-	-	20,969	20,969
Human Resources	General Government	Change HR Compliance Software	-	-	15,057	15,057
		TOTAL	**-**	**1,650**	**202,690**	**204,340**

Park Performance Fund Reductions

- Proposed PPF Reductions ($74,000)
  - One Time reductions: ($0)
  - On-Going reductions: ($74,000)

PARK PERFORMANCE FUND

REDUCTIONS

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	REDUCTIONS ONE-TIME	REDUCTIONS ONGOING	FY26-27 BUDGET
Parks	Parks & Recreation	Credit Card Fees	-	-	74,000	74,000
		TOTAL	**-**	**-**	**74,000**	**74,000**

General Fund

- Total General Fund Supplemental Requests $13,779,801
  - One-time Cost: $7,394,222
  - Ongoing Cost: $6,385,579
  - 61 General Fund Supplemental Requests Received
    - 32 FTEs included with the Supplemental Requests
- Total General Fund Supplemental Recommended $1,044,072
  - One-time Cost: $526,628
  - Ongoing Cost: $517,444
  - 16 General Fund Supplemental Requests Recommended
    - 0.5 FTE Recommended

GENERAL FUND DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
All	All	Restore Merit to October 1	-	-	290,453	-	290,453
All	All	Market	-	-	89,460	-	89,460
Facility Maintenance	Public Works	Staging Building Renovation	-	21,500	-	-	21,500
Traffic Maintenance	Public Works	Malfunction Management Unit	-	-	10,000	-	10,000
City Secretary	General Government	Enterprise Content Management	-	144,942	84,058	-	229,000
Facility Maintenance	Public Works	Misc. ADA Improvements	-	50,000	-	-	50,000
Police	Public Safety	Police Records Coordinator - Part Time*	0.5	-	41,473	-	41,473
Police	Public Safety	Crash Investigations	-	17,452	2,000	-	19,452
Traffic Maintenance	Public Works	Traffic Signal Cabinet*	-	12,000	-	-	12,000
Traffic Maintenance	Public Works	Signal Trailers*	-	60,000	-	-	60,000

GENERAL FUND DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Streets Pavement Maintenance	Public Works	Streets Assessment	-	118,547	-	-	118,547
Human Resources	General Government	Compensation Study	-	25,000	-	-	25,000
Traffic Maintenance	Public Works	Mid-Block Crosswalk Upgrades*	-	60,000	-	-	60,000
Fire	Public Safety	Computer Workstations	-	14,000	-	-	14,000
Police	Public Safety	Flock Trailer Retrofit	-	1,880	-	-	1,880
Police	Public Safety	Command Post Camera Controller	-	1,307	-	-	1,307
		TOTAL	**0.5**	**526,628**	**517,444**	**-**	**1,044,072**

Stormwater* (In General Fund for FY27)

*If approved, a new Stormwater Fund will be established in FY 2028, and related revenues and expenditures will move from the General Fund.

- Total Stormwater Supplemental Requests $1,840,000
  - One-time Cost: $1,840,000
  - Ongoing Cost: $0
  - 3 Stormwater Supplemental Requests Received
    - 0 FTEs included with the Supplemental Requests
- Total Stormwater Supplemental Recommended $1,840,000
  - One-time Cost: $1,840,000
  - Ongoing Cost: $0
  - 3 Stormwater Supplemental Requests Recommended
    - 0 FTE Recommended

STORMWATER DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Public Works	Public Works	Stormwater Utility	-	440,000	-	440,000	-
Public Works	Public Works	Capital - Drainage Channel Improvements	-	1,320,000	-	1,320,000	-
Development Services	Community Development	Village/Willow Creek LOMR	-	80,000	-	80,000	-
		TOTAL	**-**	**1,840,000**	**-**	**1,840,000**	**-**

General Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**19,483,984**	**20,834,940**	**20,834,940**	**20,583,545**	**19,451,377**	**21,380,687**	**21,477,415**	**21,203,418**	**20,363,587**
Revenue									
Property Taxes	30,391,302	32,599,467	32,599,467	32,849,467	33,248,662	34,246,122	35,273,506	35,978,976	36,698,555
Sales & Use Taxes	15,745,474	16,246,211	16,246,211	16,246,211	16,733,597	17,235,605	17,752,673	18,285,253	18,833,811
Stormwater Revenue	-	-	-	-	3,700,000	-	-	-	-
Other Revenue	16,448,992	15,322,982	15,708,785	15,889,145	15,058,059	15,553,137	15,915,262	16,352,254	16,796,041
Total Revenue	**62,585,768**	**64,168,659**	**64,554,462**	**64,984,823**	**68,740,318**	**67,034,863**	**68,941,441**	**70,616,483**	**72,328,407**
Expenditures									
Personnel	41,619,115	43,399,221	43,279,601	44,452,153	44,395,321	46,001,172	47,668,898	49,401,041	51,200,252
Base Expenses	19,028,986	19,433,893	20,894,697	20,808,534	19,029,357	19,426,089	19,974,898	20,540,629	21,123,856
Incentives (Ed)	838,106	1,123,672	1,123,672	856,304	647,238	625,210	642,466	544,916	46,263
Medical Transport Transfer	-	-	-	-	59,360	730,667	769,529	810,441	853,747
New Stormwater Costs	-	-	-	-	440,000	-	-	-	-
Capital Stormwater					1,400,000				
Existing Stormwater	-	-	-	-	-	(1,915,800)	(1,973,274)	(2,032,472)	(2,093,446)
Reductions					(204,340)	(212,170)	(218,535)	(225,091)	(231,844)
2026-2027 Recurring Supplementals					517,444	532,967	548,956	565,425	582,387
One-Time Supplementals					526,628	500,000	515,000	525,300	535,806
Future Supplementals						1,250,000	1,287,500	1,326,125	1,365,909
Total Expenditures	**61,486,207**	**63,956,786**	**65,297,970**	**66,116,991**	**66,811,007**	**66,938,135**	**69,215,438**	**71,456,313**	**73,382,930**
Change in Fund Balance	1,099,561	211,874	(743,507)	(1,132,168)	1,929,311	96,728	(273,998)	(839,831)	(1,054,524)
Ending Fund Balance	**20,583,545**	21,046,814	20,091,433	19,451,377	21,380,687	21,477,415	21,203,418	20,363,587	19,309,064
FB % of Expenditure	33.48%	32.91%	30.77%	29.42%	32.00%	32.09%	30.63%	28.50%	26.31%

4B Fund

Parks Performance Fund

- Total PPF Supplemental Requests $277,571
  - One-time Cost: $99,696
  - Ongoing Cost: $177,875
  - 15 PPF Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total PPF Supplemental Recommended $125,987 [Revenue offset of $18,840]
  - One-time Cost: $24,000
  - Ongoing Cost: $101,987
  - 5 PPF Supplemental Requests Recommended
  - 0 FTE Recommended

PARKS PERFORMANCE FUND

DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
All PPF	Parks & Recreation	Restore Merit to October 1	-	-	19,118	-	19,118
All PPF	Parks & Recreation	Market	-	-	70,055	-	70,055
PPF Recreation	Parks & Recreation	Summer Camp	-	-	10,814	18,840	(8,027)
PPF Recreation	Parks & Recreation	Window Tinting	-	24,000	-	-	24,000
PPF Russell Farm	Parks & Recreation	RF - Grounds Increase	-	-	2,000	-	2,000
		TOTAL	**-**	**24,000**	**101,987**	**18,840**	**107,147**

Item A.

PPF Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**723,590**	-	-	**723,591**	-	-	-	-	-
Revenue									
Operating Revenues	2,657,420	2,941,652	2,941,652	2,028,252	2,501,104	2,639,647	2,718,837	2,800,402	2,884,414
Other Revenue	147,725	149,000	149,000	134,899	113,367	110,765	111,173	111,584	111,584
Transfer In 4B	2,818,816	3,518,518	3,518,518	3,591,403	2,610,272	2,405,551	2,497,046	2,592,339	2,692,016
Transfer In Bartlett	-	-	-	12,396	36,635	38,100	39,624	41,209	42,858
Total Revenue	**5,623,960**	**6,609,170**	**6,609,170**	**5,766,950**	**5,261,378**	**5,194,064**	**5,366,680**	**5,545,534**	**5,730,872**
Expenditures									
Personnel	2,931,020	3,402,636	3,487,234	3,158,660	2,726,214	2,820,220	2,917,659	3,018,661	3,123,368
Base Expenses	2,692,939	3,206,534	3,409,751	3,331,881	2,483,178	2,345,017	2,419,330	2,496,291	2,576,004
Reductions					(74,000)	(76,220)	(78,507)	(80,862)	(83,288)
Recurring Supplementals					101,987	105,047	108,198	111,444	114,787
One-Time Supplementals					24,000				
Total Expenditures	**5,623,960**	**6,609,170**	**6,896,985**	**6,490,541**	**5,261,378**	**5,194,064**	**5,366,680**	**5,545,534**	**5,730,872**
Change in Fund Balance	1	-	(287,815)	(723,591)	-	-	-	-	-
Ending Fund Balance	**723,591**	-	(287,815)	-	-	-	-	-	-
Self Sustaining Percent	49.88%	46.76%	44.81%	33.52%	50.39%	53.69%	53.47%	53.25%	53.03%

Hidden Creek Golf Course

- Total HCGC Fund Supplemental Requests $155,251
  - One-time Cost: $85,006
  - Ongoing Cost: $70,245
  - 7 HCGC Supplemental Requests Received
    - 0 FTEs included with the Supplemental Requests
- Total HCGC Fund Supplemental Recommended $77,110 [Revenue offset of $26,505]
  - One-time Cost: $30,000
  - Ongoing Cost: $47,110
  - 4 HCGC Supplemental Requests Recommended
    - 0 FTEs Recommended

DISCRETIONARY

HIDDEN CREEK GOLF COURSE FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Hidden Creek Golf Course	Parks & Recreation	Restore Merit to October 1	-	-	9,563	-	9,563
Hidden Creek Golf Course	Parks & Recreation	Market	-	-	21,547	-	21,547
Hidden Creek Golf Course	Parks & Recreation	Turf improvements	-	30,000	-	-	30,000
Hidden Creek Golf Course	Parks & Recreation	Overseed or paint for fairways	-	-	16,000	26,505	(10,505)
		TOTAL	**-**	**30,000**	**47,110**	**26,505**	**50,605**

Item A.

Golf Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	-	-	-	**83,113**	-	-	-	-	-
Revenue									
Operating Revenues	2,633,942	2,474,028	2,474,028	2,921,000	2,715,000	2,796,450	2,880,344	2,966,754	3,055,756
Other Revenue	12,078	6,000	6,000	6,000	6,000	5,910	5,924	5,938	5,938
Transfer In 4B	717,943	1,155,874	1,155,874	844,132	522,198	512,686	534,191	556,881	580,836
Total Revenue	**3,363,963**	**3,635,902**	**3,635,902**	**3,771,132**	**3,243,198**	**3,315,046**	**3,420,459**	**3,529,573**	**3,642,530**
Expenditures									
Personnel	1,558,634	1,581,958	1,581,661	1,655,872	1,559,356	1,616,501	1,675,879	1,737,583	1,801,708
Base Expenses	1,722,216	2,053,944	2,054,242	2,198,373	1,606,731	1,650,021	1,694,601	1,740,512	1,787,799
Recurring Supplementals					47,110	48,524	49,979	51,479	53,023
One-Time Supplementals					30,000				
Total Expenditures	**3,280,850**	**3,635,902**	**3,635,902**	**3,854,245**	**3,243,198**	**3,315,046**	**3,420,459**	**3,529,573**	**3,642,530**
Change in Fund Balance	83,113	-	-	(83,113)	-	-	-	-	-
Ending Fund Balance	**83,113**	-	-	-	-	-	-	-	-
Self Sustaining Percent	80.65%	68.21%	68.21%	75.94%	83.90%	84.53%	84.38%	84.22%	84.05%

Bartlett Park Soccer Complex Fund

- Total Bartlett Supplemental Requests $100,124
  - One-time Cost: $85,124
  - Ongoing Cost: $15,000
  - 2 Bartlett Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Bartlett Supplemental Recommended $15,000
  - One-time Cost: $0
  - Ongoing Cost: $15,000
  - 1 Bartlett Supplemental Requests Recommended
  - 0 FTEs Recommended

Item A.

BARTLETT PARK SOCCER COMPLEX FUND DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Parks	Parks & Recreation	Bartlett Supply Allocation*	-	-	15,000	-	15,000
		TOTAL	**-**	**-**	**15,000**	**-**	**15,000**

Item A.

Bartlett Park Soccer Complex Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Revenue									
Operating Revenues	-	-	15,650	15,650	81,276	83,714	86,226	88,812	91,477
SFC Bartlett Food & Beverage	-	-	49,500	49,500	82,500	86,625	90,956	95,504	100,279
Transfer In 4B	-	-	195,607	195,607	63,177	63,275	64,230	64,571	64,881
Total Revenue	**-**	**-**	**260,757**	**260,757**	**226,953**	**233,614**	**241,412**	**248,888**	**256,637**
Expenditures									
Base Expenses	-	-	133,658	133,658	154,472	158,294	162,222	166,259	170,408
SFC Cost of Goods Sold	-	-	27,225	27,225	45,375	47,344	50,026	52,527	55,154
SFC Operating Expenditures	-	-	99,874	99,874	12,106	12,526	13,250	13,711	14,192
Recurring Supplementals					15,000	15,450	15,914	16,391	16,883
One-Time Supplementals					-				
Total Expenditures	**-**	**-**	**260,757**	**260,757**	**226,953**	**233,614**	**241,412**	**248,888**	**256,637**
Change in Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	**-**	-	-	-	-	-	-	-	-
Self Sustaining Percent	0.00%	0.00%	24.98%	24.98%	72.16%	72.91%	73.39%	74.06%	74.72%

Chisenhall Sports Complex Fund

- Total Chisenhall Supplemental Requests $151,000
  - One-time Cost: $151,000
  - Ongoing Cost: $0
  - 8 Chisenhall Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Bartlett Supplemental Recommended $26,000
  - One-time Cost: $26,000
  - Ongoing Cost: $0
  - 2 Chisenhall Supplemental Requests Recommended
  - 0 FTEs Recommended

Item A.

CHISENHALL SPORTS COMPLEX FUND DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Parks	Parks & Recreation	Playground Safety Netting	-	12,000	-	-	12,000
Parks	Parks & Recreation	Level Outfields (top dressing)	-	14,000	-	-	14,000
		TOTAL	**-**	**26,000**	**-**	**-**	**26,000**

Chisenhall Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Revenue									
Rentals	-	-	331,273	545,360	820,300	902,330	947,447	994,819	1,044,560
Athletic Leagues	-	-	-	20,458	88,600	97,460	102,333	107,450	112,822
Food & Beverage	-	-	447,140	956,797	1,088,733	1,197,606	1,257,487	1,320,361	1,386,379
Misc Revenue	-	-	201,215	67,724	-	-	-	-	-
Transfer In	-	-		634,837	313,421	185,600	153,755	119,465	82,584
Total Revenue	**-**	**-**	**979,628**	**2,225,176**	**2,311,054**	**2,382,996**	**2,461,022**	**2,542,095**	**2,626,345**
Expenditures									
Operating Expenditures			1,151,412	1,271,644	1,805,446	1,855,427	1,907,075	1,960,450	2,015,617
Cost of Goods Sold			357,972	563,792	479,608	527,569	553,947	581,645	610,728
Start Up Costs			389,740	389,740	-	-	-	-	-
Recurring Supplementals			-	-	-	-	-	-	-
One-Time Supplementals			-	-	26,000	-	-	-	-
Total Expenditures	**-**	**-**	**1,899,124**	**2,225,176**	**2,311,054**	**2,382,996**	**2,461,022**	**2,542,095**	**2,626,345**
Change in Fund Balance	-	-	(919,496)	-	-	-	-	-	-
Ending Fund Balance	**-**	-	(919,496)	-	-	-	-	-	-
Self Sustaining Percent	0.00%	0.00%	51.58%	71.47%	86.44%	92.21%	93.75%	95.30%	96.86%
Sponsorship Income	-	-	90,000	90,000	108,000	114,000	120,000	120,000	120,000

4B Fund

- Total 4B Supplemental Requests $387,325
  - One-time Cost: $147,176
  - Ongoing Cost: $240,149
  - 10 4B Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total 4B Supplemental Recommended $146,528 [revenue offset of $20,000]
  - One-time Cost: $132,176
  - Ongoing Cost: $14,352
  - 7 4B Supplemental Requests Recommended
  - 0 FTEs Recommended

DISCRETIONARY

4B FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
All	All	Restore Merit to October 1	-	-	6,709	-	6,709
Parks	Parks & Recreation	Park Lighting	-	49,000	-	-	49,000
Parks	Parks & Recreation	Stump Grinder	-	27,523	5,500	-	33,023
Parks	Parks & Recreation	Walk Behind Trencher	-	17,147	2,143	-	19,290
Parks	Parks & Recreation	Texas A&M Forest Service	-	20,000	-	20,000	-
Parks	Parks & Recreation	Shared Use Path Trail Striping	-	5,006	-	-	5,006
Parks	Parks & Recreation	Mowing Trailers	-	13,500	-	-	13,500
		TOTAL	**-**	**132,176**	**14,352**	**20,000**	**126,528**

4B Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**5,064,838**	**5,768,762**	**5,768,762**	**5,624,290**	**4,086,603**	**3,434,508**	**3,017,419**	**3,431,440**	**3,798,964**
Revenue									
Sales & Use Taxes	7,731,931	7,993,732	7,993,732	7,993,732	8,366,799	8,617,802	8,876,337	9,142,627	9,416,905
Other Revenue	192,921	163,607	191,607	191,927	204,556	176,153	177,470	178,799	178,799
Total Revenue	**7,924,852**	**8,157,339**	**8,185,339**	**8,185,659**	**8,571,355**	**8,793,956**	**9,053,806**	**9,321,426**	**9,595,705**
Expenditures									
Personnel	364,521	370,348	370,348	327,046	1,058,422	1,096,177	1,135,364	1,176,043	1,218,272
Base Expenses	405,052	427,027	531,327	501,527	971,077	949,974	979,874	1,010,814	1,042,836
Incentives (Ed)	23,293	39,203	39,203	-	-	-	-	-	-
Current Debt Service Charges	3,035,774	3,641,078	3,641,078	3,628,794	3,459,125	3,463,600	2,624,525	2,627,675	2,632,300
New Debt Service Charges	-	-	-	-	79,230	350,383	461,487	611,122	625,566
Transfer to PPF	2,818,816	3,518,518	3,411,233	3,591,403	2,610,272	2,405,551	2,497,046	2,592,339	2,692,016
Transfer to Golf	717,943	1,155,874	1,155,874	844,132	522,198	512,686	534,191	556,881	580,836
Transfer to Bartlett	-	-	195,607	195,607	63,177	63,275	64,230	64,571	64,881
Transfer to Chisenhall	-	-	967,496	634,837	313,421	185,600	153,755	119,465	82,584
Recurring Supplementals					14,352	183,799	189,313	194,992	200,842
One-Time Supplementals					132,176				
Total Expenditures	**7,365,399**	**9,152,048**	**10,312,166**	**9,723,346**	**9,223,450**	**9,211,045**	**8,639,785**	**8,953,902**	**9,140,133**
Change in Fund Balance	559,453	(994,709)	(2,126,827)	(1,537,687)	(652,095)	(417,090)	414,021	367,524	455,572
Ending Fund Balance	**5,624,290**	4,774,053	3,641,935	4,086,603	3,434,508	3,017,419	3,431,440	3,798,964	4,254,536
FB % of Expenditure	76.36%	52.16%	35.32%	42.03%	37.24%	32.76%	39.72%	42.43%	46.55%

*Additional personnel are considered as recurring supplementals in FY28-31 in anticipation of the opening of Shannon Creek & Community Park

4A Fund

- Total 4A Supplemental Requests $19,879
  - One Time Cost: $15,000
  - On-Going Cost: $4,879
  - 2 4A Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total 4A Supplemental Recommended $19,879
  - One Time Cost: $15,000
  - On-Going Cost: $4,879
  - 2 4A Supplemental Requests Recommended
  - 0 FTEs Recommended

DISCRETIONARY

4A FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Economic Development	Community Services	Restore Merit to October 1	-	-	4,879	-	4,879
Economic Development	Community Services	Economic Development Website	-	15,000	-	-	15,000
		TOTAL	**-**	**15,000**	**4,879**	**-**	**19,879**

Item A.

4A Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**8,036,156**	**9,443,321**	**9,443,321**	**8,601,507**	**6,762,754**	**5,088,458**	**6,497,562**	**8,202,184**	**8,794,664**
Revenue									
Sales & Use Taxes	7,731,931	7,993,732	7,993,732	7,993,732	8,366,799	8,617,802	8,876,337	9,142,627	9,416,905
Other Revenue	3,094,584	531,122	531,122	691,165	632,432	614,981	617,715	620,476	620,476
Total Revenue	**10,826,514**	**8,524,854**	**8,524,854**	**8,684,897**	**8,999,231**	**9,232,783**	**9,494,051**	**9,763,103**	**10,037,381**
Expenditures									
Personnel	703,656	738,399	738,399	751,575	764,397	791,591	819,814	849,108	879,516
Base Expenses	4,056,220	1,084,256	1,084,256	1,080,349	1,209,070	1,239,095	1,269,900	1,301,507	1,333,938
Incentives (Ed)	1,345,657	7,445,000	7,460,632	4,836,930	3,946,667	926,666	500,000	620,000	-
Current Debt Service Charges	4,155,630	3,997,929	3,997,929	3,854,796	3,851,392	3,852,340	3,465,576	3,465,715	3,459,991
New Debt Service Charges	-	-	-	-	882,122	1,008,962	1,728,962	2,928,962	2,928,962
Recurring Supplementals					4,879	5,025	5,176	5,331	5,491
One-Time Supplementals					15,000	-	-	-	-
Total Expenditures	**10,261,163**	**13,265,584**	**13,281,216**	**10,523,650**	**10,673,526**	**7,823,679**	**7,789,428**	**9,170,623**	**8,607,898**
Change in Fund Balance	565,351	(4,740,730)	(4,756,362)	(1,838,753)	(1,674,296)	1,409,104	1,704,623	592,480	1,429,484
Ending Fund Balance	**8,601,507**	4,702,591	4,686,959	6,762,754	5,088,458	6,497,562	8,202,184	8,794,664	10,224,147
FB % of Expenditure	83.83%	35.45%	35.29%	64.26%	47.67%	83.05%	105.30%	95.90%	118.78%

Equipment Service Fund

- Total ESF Supplemental Requests $213,618
  - One Time Cost: $36,000
  - On-Going Cost: $177,618
  - 4 ESF Supplemental Requests Received
  - 1 FTEs included with the Supplemental Requests
- Total ESF Supplemental Recommended $168,618
  - One Time Cost: $36,000
  - On-Going Cost: $132,618
  - 3 ESF Supplemental Requests Recommended
  - 1 FTEs Recommended

Equipment Service Fund DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Public Works	Public Works	Restore Merit to October 1	-	-	2,125	-	2,125
Public Works	Public Works	Fleet Shop Supervisor	1	-	130,493	-	130,493
Public Works	Public Works	Fleet - Two Post Vehicle Lift	-	36,000	-	-	36,000
		TOTAL	**1**	**36,000**	**132,618**	**-**	**168,618**

Equipment Services Fund

- Supports maintenance, repairs and fuel purchases for the City's fleet and heavy equipment
- Inflation rate increase impacting cost of repairs and fuel prices
- Contributions from operating departments to support operations
- Estimated FY26 Ending Fund Balance: $506,979
  - Proposed FY27 Total Revenues/Contributions: $2,439,980
  - Proposed FY27 Total Expenditure: $2,384,693
  - Base Expenses $2,216,074
    - Recurring Supplementals $132,618
    - One-Time Supplementals $36,000
- Estimated FY27 Ending Fund Balance: $562,266

Medical Transport Fund

- Total Medical Transport Supplemental Requests $131,132
  - One Time Cost: $89,744
  - On-Going Cost: $41,388
  - 3 Medical Transport Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Medical Transport Supplemental Recommended $131,132
  - One Time Cost: $89,744
  - On-Going Cost: $41,388
  - 3 Medical Transport Supplemental Requests Recommended
  - 0 FTEs Recommended

MEDICAL TRANSPORT FUND DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Fire	Public Safety	Restore Merit to October 1	-	-	17,388	-	17,388
Fire	Public Safety	Whole Blood	-	-	24,000	-	24,000
Fire	Public Safety	Automated External Debribulator (AED) units	-	89,744	-	-	89,744
		TOTAL	**-**	**89,744**	**41,388**	**-**	**131,132**

Medical Transport Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**874,744**	**956,564**	**956,564**	**1,123,534**	**711,793**	**-**	**-**	**-**	**-**
Revenue									
Ambulance Transport	2,010,347	2,281,052	2,281,052	2,326,801	2,443,141	2,516,435	2,591,928	2,669,686	2,749,777
Other Revenue	47,037	39,200	39,200	39,200	35,280	23,163	23,395	23,629	23,629
Transfer In	-	-	-	-	59,360	730,667	769,529	810,441	853,747
Total Revenue	**2,057,384**	**2,320,252**	**2,320,252**	**2,366,001**	**2,537,781**	**3,270,265**	**3,384,852**	**3,503,756**	**3,627,153**
Expenditures									
Personnel	1,584,590	1,299,324	1,299,324	2,408,297	2,870,257	2,973,844	3,081,412	3,193,125	3,309,152
Base Expenses	224,003	398,716	398,716	369,446	248,184	253,792	259,531	265,406	271,418
Incentives (Ed)	-	-	-	-	-	-	-	-	-
Medical Transport Transfer Reductions						-	-	-	-
Recurring Supplementals					41,388	42,630	43,909	45,226	46,583
One-Time Supplementals					89,744				
Total Expenditures	**1,808,594**	**1,698,040**	**1,698,040**	**2,777,743**	**3,249,573**	**3,270,265**	**3,384,852**	**3,503,756**	**3,627,153**
Change in Fund Balance	248,791	622,212	622,212	(411,742)	(711,793)	-	-	-	-
Ending Fund Balance	**1,123,534**	1,578,776	1,578,776	711,793	-	-	-	-	-
FB % of Expenditure	62.12%	92.98%	92.98%	25.62%	0.00%	0.00%	0.00%	0.00%	0.00%

Miscellaneous Special Revenue Fund

- Total Miscellaneous Special Revenue Supplemental Requests $88,814
  - One Time Cost: $88,814
  - On-Going Cost: $0
  - 2 MSR Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Miscellaneous Special Revenue Supplemental Recommended $88,814
  - One Time Cost: $88,814
  - On-Going Cost: $0
  - 2 MSR Supplemental Requests Recommended
  - 0 FTEs Recommended

MISCELLANEOUS SPECIAL REVENUE FUND **DISCRETIONARY**

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Police	Public Safety	Viken X-Ray	-	57,735	-	57,735	-
Police	Public Safety	TruNarc Narcotics Analyzer	-	31,079	-	31,079	-
		TOTAL	**-**	**88,814**	**-**	**88,814**	**-**

Miscellaneous Special Revenue Fund

- Accounts for the proceeds of miscellaneous special revenue sources that are legally restricted or committed to expenditures for specified purposes, including opioid related funds.
- Estimated FY26 Ending Funding Fund Balance: $367,867
  - Proposed FY27 Total Revenues/Contributions: $138,814
  - Proposed FY27 Total Expenditure: $164,821
    - Base Expenses $76,007
    - Recurring Supplementals $0
    - One-Time Supplementals $88,814
- Estimated FY27 Ending Fund Balance: $341,860

Support Services Fund (SSF)

Support Services Fund

- Total SSF Fund Supplemental Requests $707,391
  - One-time Cost: $0
  - Ongoing Cost: $707,391
  - 8 SSF Fund Supplemental Requests Received
  - 3 FTEs included with the Supplemental Requests
- Total SSF Fund Supplemental Recommended $14,351
  - One-time Cost: $0
  - Ongoing Cost: $14,351
  - 1 SSF Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

DISCRETIONARY

SUPPORT SERVICES FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Information Technology	General Government	Restore Merit to October 1	-	-	14,351	-	14,351
		TOTAL	**-**	**-**	**14,351**	**-**	**14,351**

Item A.

Support Services Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**1,734,440**	**1,924,033**	**1,924,033**	**2,780,850**	**1,478,186**	**789,926**	**809,739**	**839,491**	**878,618**
Revenue									
Contributions	6,540,060	6,713,025	6,713,025	6,713,025	7,996,430	8,236,323	8,483,413	8,737,915	9,000,052
Other Revenue	215,876	44,100	138,639	130,212	33,890	31,857	32,175	32,497	32,497
Total Revenue	**6,755,936**	**6,757,125**	**6,851,664**	**6,843,237**	**8,030,320**	**8,268,180**	**8,515,588**	**8,770,412**	**9,032,549**
Expenditures									
Personnel	2,030,320	2,154,464	2,154,464	2,210,746	2,284,086	2,365,617	2,450,244	2,538,092	2,629,293
Base Expenses	3,679,207	5,906,938	6,272,562	5,935,155	6,420,142	5,867,968	6,020,367	6,177,511	6,339,576
Reductions					-	-	-	-	-
Recurring Supplementals					14,351	14,782	15,225	15,682	16,152
One-Time Supplementals					-	-	-	-	-
Total Expenditures	**5,709,527**	**8,061,401**	**8,427,025**	**8,145,901**	**8,718,580**	**8,248,367**	**8,485,836**	**8,731,285**	**8,985,022**
Change in Fund Balance	1,046,410	(1,304,276)	(1,575,361)	(1,302,664)	(688,260)	19,813	29,752	39,127	47,527
Ending Fund Balance	**2,780,850**	619,757	348,672	1,478,186	789,926	809,739	839,491	878,618	926,146
FB % of Expenditure	48.71%	7.69%	4.14%	18.15%	9.06%	9.82%	9.89%	10.06%	10.31%

TIF #2

- Total TIF Fund Supplemental Requests $445,906
  - One-time Cost: $444,158
  - Ongoing Cost: $1,748
  - 8 TIF Fund Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total TIF Fund Supplemental Recommended $245,907
  - One-time Cost: $244,158
  - Ongoing Cost: $1,748
  - 6 TIF Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

DISCRETIONARY

TIF #2

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
All	All	Restore Merit to October 1	-	-	369	-	369
All	All	Market	-	-	1,379	-	1,379
Economic Development	Community Development	Old Town - District Valet	-	90,000	-	-	90,000
Parks	Parks & Recreation	Plaza - Paver Replacement	-	35,912	-	-	35,912
Parks	Parks & Recreation	Plaza - Furniture Replacement	-	25,000	-	-	25,000
Parks	Parks & Recreation	Plaza - Play Area Allocation	-	93,246	-	-	93,246
		TOTAL	**-**	**244,158**	**1,748**	**-**	**245,907**

Item A.

TIF 2 Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**941,135**	**1,044,021**	**1,044,021**	**1,101,090**	**730,185**	**674,847**	**917,846**	**1,145,355**	**1,330,175**
Revenue									
Property Taxes	1,296,561	1,508,603	1,508,603	1,508,603	1,518,071	1,518,071	1,518,071	1,518,071	1,518,071
Other Revenue	76,735	59,000	59,000	59,145	56,687	53,886	54,325	54,768	54,768
Total Revenue	**1,373,296**	**1,567,603**	**1,567,603**	**1,567,748**	**1,574,758**	**1,571,957**	**1,572,396**	**1,572,839**	**1,572,839**
Expenditures									
Personnel	18,013	49,541	49,541	42,798	43,797	45,188	46,625	48,109	49,643
Base Expenses	393,337	425,642	425,642	426,682	418,063	431,783	445,990	460,701	475,934
Incentives (Ed)	110,888	740,181	740,181	740,121	194,755	125,935	129,242	133,923	137,940
Current Debt Service Charges	691,104	730,091	730,091	729,051	727,575	724,250	721,175	743,375	734,525
New Debt Service Charges	-	-	-	-	-	-	-	-	-
Recurring Supplementals					1,748	1,801	1,855	1,911	1,968
One-Time Supplementals					244,158	-	-	-	-
Total Expenditures	**1,213,341**	**1,945,455**	**1,945,455**	**1,938,653**	**1,630,096**	**1,328,958**	**1,344,887**	**1,388,019**	**1,400,010**
Change in Fund Balance	159,955	(377,852)	(377,852)	(370,905)	(55,338)	242,999	227,509	184,820	172,829
Ending Fund Balance	**1,101,090**	666,169	666,169	730,185	674,847	917,846	1,145,355	1,330,175	1,503,004
FB % of Expenditure	90.75%	34.24%	34.24%	37.66%	41.40%	69.07%	85.16%	95.83%	107.36%

Water & Wastewater Fund

- Total Water & Wastewater Fund Supplemental Requests $912,421
  - One-time Cost: $0
  - Ongoing Cost: $912,421
  - 8 Water & Wastewater Fund Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Water & Wastewater Fund Supplemental Recommended $300,921
  - One-time Cost: $0
  - Ongoing Cost: $300,921
  - 5 Water & Wastewater Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

DISCRETIONARY

WATER & WASTEWATER FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Public Works	Water & Sewer	Restore Merit to October 1	-	-	20,121	-	20,121
Public Works	Water & Sewer	Market	-	-	72,300	-	72,300
Public Works	Water & Sewer	Additional Meter Replacement*	-	-	201,500	-	201,500
Public Works	Water & Sewer	Water Professional Development	-	-	3,500	-	3,500
Public Works	Water & Sewer	Wastewater Professional Development	-	-	3,500	-	3,500
		TOTAL	**-**	**-**	**300,921**	**-**	**300,921**

Item A.

W&WW Fund – 5 Year Forecast

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**14,312,512**	**13,465,799**	**12,288,718**	**10,191,715**	**9,434,949**
Revenue					
Water Rate Revenues	17,217,563	18,542,102	19,965,046	21,493,874	23,135,596
WW Rate Revenues	14,420,484	15,612,686	16,901,136	18,301,585	19,806,595
Non-Rate Revenues	1,542,706	1,542,706	1,542,706	1,542,706	1,542,706
Total Revenue	**33,180,753**	**35,697,494**	**38,408,888**	**41,338,165**	**44,484,897**
Expenditures					
Operating Expenses	18,987,249	19,549,437	20,449,535	21,396,410	22,387,056
Capital Outlays	475,860	490,136	504,840	519,985	535,585
Current Debt Service Charges	6,624,257	5,881,775	5,554,558	5,570,278	5,572,306
New Debt Service Charges	1,751,283	4,585,002	7,443,942	7,864,906	8,198,343
Contingencies & Transfers	5,887,895	6,064,532	6,246,468	6,433,862	6,626,878
Recurring Supplementals	300,921	303,694	306,549	309,491	312,521
One-Time Supplementals					
Total Expenditures	**34,027,466**	**36,874,575**	**40,505,891**	**42,094,931**	**43,632,688**
Change in Fund Balance	(846,713)	(1,177,080)	(2,097,003)	(756,766)	852,209
Ending Fund Balance	13,465,799	12,288,718	10,191,715	9,434,949	10,287,158
FB % of Expenditure	39.57%	33.33%	25.16%	22.41%	23.58%

Finance Committee Direction

- Supplemental Requests
  - As proposed
  - With modifications
- Determination of supplementals will be critical to the finalization of the recommended budget
  - Determination of rankings must be made before the budget is filed
  - The proposed budget is scheduled to be filed August 3, 2026

QUESTIONS/COMMENTS?

Appendix – Unfunded Supplementals

GENERAL FUND UNFUNDED

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Community Services	Community Development	Part-time vet to full-time	-	-	36,398	-	36,398
Development Services	Community Development	New FT Code position	1	7,000	111,318	-	118,318
Development Services	Community Development	Promote Code Manager To Exempt	-	-	14,304	-	14,304
Development Services	Community Development	Home Improvement incentive Rebate Program	-	-	25,000	-	25,000
Development Services	Community Development	Planner	1	-	119,172	-	119,172
Development Services	Community Development	Comp Plan	-	800,000	-	-	800,000
Development Services	Community Development	New FT Engineering Cordinator Position	1	125	118,847	-	118,972
Fire	Public Safety	Captain_Logistics_Admin	1	13,504	211,949	-	225,453
Fire	Public Safety	Captain_Training	1	13,504	211,949	-	225,453
Fire	Public Safety	EOC Ops Coordinator	1	125	120,190	-	120,315
Fire	Public Safety	Firefighter_EMS Personnel	4	13,504	138,991	-	152,495
HR	General Government	Training-HR Staff	-	-	1,000	-	1,000
HR	General Government	BTX Branded Swag	-	-	1,200	-	1,200
HR	General Government	ADA Accessibility Coordinator	1	125	121,008	-	121,133

GENERAL FUND

UNFUNDED

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Parks	Parks & Recreation	Centennial Park-Drainage Study	-	30,000	-	-	30,000
Parks	Parks & Recreation	Skid Steer	-	65,881	10,588	-	76,469
Parks	Parks & Recreation	Training and Travel	-	-	5,000	-	5,000
Parks	Parks & Recreation	Employee Engagement	-	-	1,300	-	1,300
Parks	Parks & Recreation	Additional Seasonal Maintenance Workers	1	-	60,940	-	60,940
Police	Public Safety	Police Officer with Vehicle	4	478,932	822,615	-	1,301,547
Police	Public Safety	Police Officer No Vehicle	4	113,360	661,499	-	774,859
Police	Public Safety	Police Sgt with Vehicle	1	109,733	237,109	-	346,842
Police	Public Safety	PD Business Ops Manager	1	-	134,194	-	134,194
Police	Public Safety	Patrol Vehicles	-	822,537	164,507	-	987,044
Police	Public Safety	Senior Crime Analyst - Reclass	-	-	9,962	-	9,962
Police	Public Safety	Police OIC with Vehicle	1	109,733	213,945	-	323,678
Police	Public Safety	Police Detective	2	102,000	340,844	-	442,844
Police	Public Safety	SWAT Equipment - OGL	-	56,000	-	-	56,000
Police	Public Safety	SWAT Equipment - DTNVG	-	196,000	-	-	196,000

GENERAL FUND UNFUNDED

Item A.

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Police	Public Safety	Patrol Vehicles (Take-Home)	-	2,193,432	702,686	-	2,896,118
Police	Public Safety	Flock Cameras	-	80,750	57,000	-	137,750
Police	Public Safety	RTCC Cameras	-	64,600	12,172	-	76,772
Police	Public Safety	Training Budget Requests	-	7,450	77,013	-	84,463
Police	Public Safety	Patrol Vehicles	-	822,537	99,000	-	921,537
Police	Public Safety	PSC Specialist	6	39,685	791,436	-	831,121
Police	Public Safety	Training	-	-	10,000	-	10,000
Police	Public Safety	New Building Technology	-	5,805	-	-	5,805
Public Works	Public Works	Sidewalk Cost Share Program	-	-	50,000	-	50,000
Public Works	Public Works	ETJ Road Repairs	-	500,000	-	-	500,000
Public Works	Public Works	ETJ Street Maintenance	-	-	175,000	-	175,000
Public Works	Public Works	Pavement Markings	-	60,000	-	-	60,000
Public Works	Public Works	Pedestrian Signal Control Units	-	15,000	-	-	15,000
Public Works	Public Works	Flashing Beacons	-	120,000	-	-	120,000
		TOTAL	**31**	**6,841,322**	**5,868,136**	**-**	**12,709,458**

UNFUNDED

4B

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Parks	Parks & Recreation	Event Coordinator	1	-	55,977	-	55,977
Parks	Parks & Recreation	Event Attendant Pay Adjustment	-	-	804	-	804
Parks	Parks & Recreation	Mobile Stage Wrap	-	15,000	-	-	15,000
Parks	Parks & Recreation	Parks Maintenance Worker I Positions (2)*	2	-	169,016	-	169,016
		TOTAL	**3**	**15,000**	**225,797**	**-**	**240,797**

Item A.

Parks Performance Fund

UNFUNDED

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
PPF Recreation	Parks & Recreation	Travel & Training	-	-	11,050	-	11,050
PPF Recreation	Parks & Recreation	Inclusion Specialist	-	-	9,390	-	9,390
PPF Recreation	Parks & Recreation	KidZone Shade Structure	-	20,000	-	-	20,000
PPF Recreation	Parks & Recreation	BRiCk - Call Takers	-	-	52,848	-	52,848
PPF Recreation	Parks & Recreation	Outdoor Pool Climbing Wall	-	25,200	-	-	25,200
PPF Russell Farm	Parks & Recreation	RF - Security System	-	26,146	100	-	26,246
PPF Russell Farm	Parks & Recreation	RF Irrigation	-	3,000	-	-	3,000
PPF Russell Farm	Parks & Recreation	RF - Signage	-	1,350	-	-	1,350
PPF Russell Farm	Parks & Recreation	RF - Event Budget	-	-	1,500	-	1,500
PPF Russell Farm	Parks & Recreation	RF - Program Budget	-	-	1,000	-	1,000
		TOTAL	**-**	**75,696**	**75,888**	**-**	**151,584**

UNFUNDED

HIDDEN CREEK GOLF COURSE FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Hidden Creek Golf Course	Parks & Recreation	Toro HD Workman	-	39,506	6,135	-	45,641
Hidden Creek Golf Course	Parks & Recreation	Mechanics equipment Lift	-	15,500	-	-	15,500
Hidden Creek Golf Course	Parks & Recreation	Chem and Fertilizer addition	-	-	17,000	-	17,000
		TOTAL	**-**	**55,006**	**23,135**	**-**	**78,141**

UNFUNDED

SUPPORT SERVICES FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Information Technology	General Government	Senior Admin Support Position	1	-	105,823	-	105,823
Information Technology	General Government	Sys admin to Sys Engineer I	-	-	12,422	-	12,422
Information Technology	General Government	Server ERF	-	-	259,128	-	259,128
Information Technology	General Government	Matt Lee Equity Adjustment in lieu of merit	-	-	11,829	-	11,829
Information Technology	General Government	BTX-IT Certification Program	-	-	25,000	-	25,000
Information Technology	General Government	Radio Comm Program Manager	1	-	141,715	-	141,715
Information Technology	General Government	GIS Programmer Position	1	-	137,123	-	137,123
		TOTAL	**3**	**-**	**693,040**	**-**	**693,040**

CHISENHALL SPORTS COMPLEX FUND UNFUNDED

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Parks	Parks & Recreation	Arabian Field Improvements	-	30,000	-	-	30,000
Parks	Parks & Recreation	Building Exterior Painting	-	13,000	-	-	13,000
Parks	Parks & Recreation	Irrigation system update	-	31,000	-	-	31,000
Parks	Parks & Recreation	Mounds Replacement	-	20,000	-	-	20,000
Parks	Parks & Recreation	Golf Carts (2-6 Seater)	-	26,000	-	-	26,000
Parks	Parks & Recreation	Water bottle fillers	-	5,000	-	-	5,000
		TOTAL	**-**	**125,000**	**-**	**-**	**125,000**

EQUIPMENT SERVICE FUND UNFUNDED

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Public Works	Public Works	Fleet -Chargeback & Allocations	-	45,000	-	-	45,000
		TOTAL	**-**	**45,000**	**-**	**-**	**45,000**

UNFUNDED

TIF #2

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Economic Development	Community Development	New Christmas Tree for Plaza	-	200,000	-	-	200,000
Parks	Parks & Recreation	Plaza Shade Enhancement	-	296,499	-	-	296,499
		TOTAL	**-**	**496,499**	**-**	**-**	**496,499**

UNFUNDED

WATER & WASTEWATER FUND

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Public Works	Water & Sewer	Manhole Rehab	-	-	350,000	-	350,000
Public Works	Water & Sewer	Sewer Basin Assessment	-	-	136,500	-	136,500
Public Works	Water & Sewer	Home Improvement incentive Rebate Program	-	-	25,000	-	25,000
		TOTAL	**-**	**-**	**511,500**	**-**	**511,500**

Finance Committee

DEPARTMENT: **Finance**

FROM: **Natalie Turner, Budget and Fiscal Services Manager**

MEETING: **July 15, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 fee schedule change requests and receive additional directions regarding the annual budget for fiscal year 2026-2027. (Staff Contact: Natalie Turner, Budget and Fiscal Services Manager)

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers 1.4 Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

SUMMARY:

Staff recommends that the Committee discuss the proposed fee schedule change requests and provide directions for the next steps. The Finance Department reviews the fee schedule annually and seeks input from departments regarding fee change requests. Below is a summary table of the proposed changes for the FY 2026-2027 fiscal year.

Department / Division	Fee	Current Rate	Proposed Rate	Est. Annual Increase / (Decrease)	Purpose
Code Enforcement	Plan Review >500 ≤ 3,000 sq. ft	$50	$0	($250)	Eliminate as required by State
Code Enforcement	Plan Review >3,000 sq. ft	$100	$0	($100)	Eliminate as required by State
Code Enforcement	Child Care	$150	$0	($1,200)	Eliminate as required by State
Code Enforcement	Commissary- No food prep	$100	$0	($200)	Eliminate as required by State
Code Enforcement	Commissary- With food prep	$200	$0	($200)	Eliminate as required by State
Code Enforcement	Food Courts	$200	$0	$0	Eliminate as required by State
Code Enforcement	Mobile Food Vendors- Prepackaged food only	$100	$0	$0	Eliminate as required by State
Code Enforcement	Mobile Food Vendors- Open and/or food prep	$200	$0	($8,200)	Eliminate as required by State
Code Enforcement	Mobile Food Vendors- Pushcart	$200	$0	($200)	Eliminate as required by State
Code Enforcement	Catering Operation	$250	$0	($500)	Eliminate as required by State
Code Enforcement	Seasonal Permit	$100	$0	($2,100)	Eliminate as required by State
Code Enforcement	Multiple Day Temporary Food Service	$100	$200	$1,800	Realignment with the market
Code Enforcement	Grocery ≤ 5,000 sq. ft.	$275	$375	$1,900	Realignment with the market
Code Enforcement	Grocery > 5,000 sq. ft	$400	$525	$1,750	Realignment with the market
Code Enforcement	Food 500 sq. ft.	$150	$200	$1,150	Realignment with the market
Code Enforcement	Food 1,500 sq. ft.	$200	$275	$2,550	Realignment with the market
Code Enforcement	Food 3,000 sq. ft.	$275	$375	$14,350	Realignment with the market
Code Enforcement	Food 6,000 sq. ft.	$350	$475	$3,875	Realignment with the market
Code Enforcement	Food 6,000 sq. ft. +	$400	$550	$2,700	Realignment with the market
Code Enforcement	For-profit school food service	$0	$250	$0	Mirror State fee schedule
Code Enforcement	Re-inspection (Failed Inspection)	$0	$175	$525	Deter failed inspections
Code Enforcement	After-Hours Inspection	$0	$150	$300	Assess the appropriate fee for service
Hidden Creek Golf Course	Weekend GF (18 WE)	$44	$51	$59,696	Align golf fees with the market
Hidden Creek Golf Course	Weekday GF (18 WD)	$34	$39	$38,318	Align golf fees with the market
Hidden Creek Golf Course	Senior GF	$26	$29	$12,856	Align golf fees with the market
Hidden Creek Golf Course	Senior Card GF	$25	$30	$19,734	Align golf fees with the market

Hidden Creek Golf Course	Players Club after 2:00 GF	$20	$25	$7,501	Align golf fees with the market
Hidden Creek Golf Course	Gold Players Club before 2:00 WE	$30	$40	$2,126	Align golf fees with the market
Hidden Creek Golf Course	Gold Players Club before 2:00 WD	$25	$30	$813	Align golf fees with the market
Hidden Creek Golf Course	Weekend Twilight/9 Hole GF	$22	$30	$17,680	Align golf fees with the market
Hidden Creek Golf Course	Weekday Twilight/ 9 Hole GF	$20	$25	$9,584	Align golf fees with the market
Hidden Creek Golf Course	Super Twilight	$15	$20	$1,950	Align golf fees with the market
Hidden Creek Golf Course	9-hole replay	$9	$19	$1,300	Align golf fees with the market
Hidden Creek Golf Course	18-hole replay	$18	$28	$650	Align golf fees with the market
Hidden Creek Golf Course	Silver Players Club	$32.99	$39.99	$19,110	Align golf fees with the market
Hidden Creek Golf Course	Gold Players Club	$69.99	$74.99	$1,950	Align golf fees with the market
BRiCk	Outdoor Pool Rental Deposit	$50	$75	$275	Encourage adherence to rental agreements
BRiCk	Indoor Pool Rental Deposit	$50	$75	$475	Encourage adherence to rental agreements
BRiCk	Pool Party Room Deposit	$50	$75	$950	Encourage adherence to rental agreements
BRiCk	Gymnasium Rental	$50	$75	$175	Encourage adherence to rental agreements
BRiCk	Meeting Room Rental Deposit	$50	$75	$1,275	Encourage adherence to rental agreements
BRiCk	Splash Pad Pavilion Rental Deposit	$50	$75	$175	Encourage adherence to rental agreements
BRiCk	Group Fitness Room Rental Deposit	$50	$75	$75	Encourage adherence to rental agreements
BRiCk	Splash Pad Private Rental Deposit	$50	$75	$200	Encourage adherence to rental agreements
BRiCk	BRiCk Rental Late Fees	Various	Various	N/A	Standardize late fees, see presentation detail
BRiCk	Camp BTX - Member (individual)	$142	$155	$10,353	Reflect rising costs
BRiCk	Camp BTX - Member (additional family member)	$127	$140	$365	Reflect rising costs
BRiCk	Camp BTX - Non-Member (individual)	$160	$173	$7,076	Reflect rising costs
BRiCk	Camp BTX - Non-Member (additional family member)	$143	$156	$1,046	Reflect rising costs
BRiCk	Credit Card fee Visa MasterCard, Discover	2.5% + $0.30	2.5% + $0.30	N/A	Shift processing fees to clients as incurred
BRiCk	Credit Card fee Amex	2.5% + $0.30	3.5% + $0.30	N/A	Shift processing fees to clients as incurred
BRiCk	E-check fee	0.5% + $0.25	0.5% + $0.30	N/A	Shift processing fees to clients as incurred
Russell Farm	Chesapeake Rental (Operational Hours)	$55	$65	$1,516	Reflect appropriate rental fees and rental late fees
Russell Farm	Chesapeake Rental (Non-Operational Hours)	$78	$88	$603	Reflect appropriate rental fees and rental late fees

Russell Farm	Baker Building Rental (Operational Hours)	$42	$52	$57	Reflect appropriate rental fees and rental late fees
Russell Farm	Baker Building Rental (Non-Operational Hours)	$65	$75	$10	Reflect appropriate rental fees and rental late fees
Russell Farm	Hay Barn Rental (Operational Hours)	$34	$44	$234	Reflect appropriate rental fees and rental late fees
Russell Farm	Hay Barn Rental (Non-Operational Hours)	$58	$68	$256	Reflect appropriate rental fees and rental late fees
Russell Farm	Gazebo/Outdoor Space (Operational Hours)	$0	$20	$240	Reflect appropriate rental fees and rental late fees
Russell Farm	Gazebo/Outdoor Space (Non-Operational Hours)	$0	$0	$0	Reflect appropriate rental fees and rental late fees
Russell Farm	Rental Late Fee: Baker Building, Chesapeake Building, Hay Barn (operational hours)	$0	$3	$12	Reflect appropriate rental fees and rental late fees
Russell Farm	Rental Late Fee: Baker Building, Chesapeake Building, Hay Barn (after hours)	$0	$4	$4	Reflect appropriate rental fees and rental late fees
Utility Customer Service	Initiation Fee	$10	$0	($19,000)	Replace initiation and transfer fees with single application fee to simplify billing structure
Utility Customer Service	Transfer Fee	$15	$0	($500)	Replace initiation and transfer fees with single application fee to simplify billing structure
Utility Customer Service	Application Fee (New)	$0	$15	$28,500	Replace initiation and transfer fees with single application fee to simplify billing structure
Utility Customer Service	Same Day Turn-On Fee	$0	$25	$2,500	To reflect labor and other costs associated with same day turn-on
Utility Customer Service	Temporary Service Fee	$30	$50	$400	To reflect labor and other costs associated with temporary service
Solid Waste	Solid Waste Admin & Overhead	$2.10	$2.50	$78,800	To offset costs associated with overhead and litter expense

RECOMMENDATION:

N/A

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

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THE CITY OF BURLESON TEXAS

Fee Schedule Updates FY 2026-27

PRESENTED TO THE FINANCE COMMITTEE JULY 15, 2026

Fee Schedule Evaluations

During the budget review, departments assess their current fees.

The City Manager's Office requested all departments diligently evaluate this portion of the budget process to provide options for consideration.

Comparison Cities

Research was performed to benchmark rates to ten comparable cities in proximity to Burleson. For peer cities without readily available rate information published for the respective fees, the designation of 'NA' has been noted.

Cities
Midlothian
The Colony
Grapevine
Hurst
Mansfield
Cleburne
Fort Worth
Arlington
Coppell
Grand Prairie

Overview

- Code Enforcement
- Parks – Golf, BRiCk, Russell Farm
- Utility Customer Service
- Solid Waste

Environmental Health – Code Enforcement

Eliminate Plan Review, Child Care Facility, Commissary, Farmers Market (Seasonal) and Food Court Health Permit Fees

- **Senate Bill 1008**: Cities may not charge fees exceeding those assessed by the Texas Department of State Health Services (DSHS). This impacts fees for plan reviews, childcare facilities, commissaries, farmers markets, and food courts.
- **House Bill 2844**: Creates statewide mobile food vendor licensing via DSHS; City will stop collecting local mobile food unit permit fees.

Eliminated Fees

Fee	Current Rate	Proposed Rate	Estimated Annual Increase/(Decrease)
Plan Review >500 ≤ 3,000 sq. ft	$50	$0	($250)
Plan Review >3,000 sq. ft	$100	$0	($100)
Child Care	$150	$0	($1,200)
Commissary- No food prep	$100	$0	($200)
Commissary- With food prep	$200	$0	($200)
Food Courts	$200	$0	$0
Mobile Food Vendors- Prepackaged food only	$100	$0	$0
Mobile Food Vendors- Open and/or food prep	$200	$0	($8,200)
Mobile Food Vendors- Pushcart	$200	$0	($200)
Catering Operation	$250	$0	($500)
Seasonal Permit- Farmers Market and Snow Cone Stand	$100	$0	($2,100)
		Total Financial Impact	($12,950)

Multiple Day Temporary Food Service

Current Rate

$100

Proposed Rate

$200

The City proposes an increase to the multiple day temporary food service fee to align with the current market environment.

City	Fee
Burleson (Current)	$100
Burleson (Proposed)	$200
Midlothian	$200 Annual
The Colony	$52.00 per event / per vendor (14 days or less)
Grapevine	NA
Hurst	NA
Mansfield	$150
Cleburne	NA
Fort Worth	$52.00 per event / per vendor (14 days or less)
Arlington	$140 first day, $5 each additional day (max 14 days), annual maximum $600
Coppell	NA
Grand Prairie	$250

Change Grocery and Food Service Health Permit Fees

- Burleson health permit fees have not been updated for approximately a decade.
- Adjusting fees brings the City in line with regional standards while remaining reasonable and competitive for businesses. This proposal represents a fee realignment to peers.

Grocery and Food Service Health Permit Fees

Fee	Current Rate	Proposed Rate	Current Revenue	Proposed Revenue	Estimated Annual Increase/ (Decrease)
Grocery ≤ 5,000 sq. ft.	$275	$375	$5,225	$7,125	$1,900
Grocery > 5,000 sq. ft	$400	$525	$5,600	$7,350	$1,750
Food 500 sq. ft.	$150	$200	$3,450	$4,600	$1,150
Food 1,500 sq. ft.	$200	$275	$6,800	$9,350	$2,550
Food 3,000 sq. ft.	$275	$375	$16,400	$30,750	$14,350
Food 6,000 sq. ft.	$350	$475	$10,850	$14,725	$3,875
Food 6,000 sq. ft. +	$400	$550	$7,200	$9,900	$2,700
		Total Financial Impact	$55,525	$83,800	$28,275

Grocery and Food Service Health Permit Fees Comparison

Item B.

Fee	Burleson (Current)	Burleson (Proposed)	Midlothian	The Colony	Grapevine	Hurst	Mansfield	Cleburne	Fort Worth	Arlington	Coppell	Grand Prairie
Grocery ≤ 5,000 sq. ft.	$275	$375	NA	$550	$200	$200	$425 (Food Store ≤ 5,000 sq. ft.)	$150 (less than 25% grocery area)	$285 + $5 / employee	NA	$150 per Department	$300 (convenience store)
Grocery > 5,000 sq. ft	$400	$525	NA	$550	$300	$300	$550 (Food Store > 5,000 sq. ft.)	$200 (25% - 100% grocery area)	$285 + $5 / employee	NA	$150 per Department	$300 (convenience store)
Food 500 sq. ft.	$150	$200	$225	$350	$100	$100	$225	NA	$285 + $5 / employee	$500	$250-$400	$500 (full service)
Food 1,500 sq. ft.	$200	$275	$225	$350	$150	$150	$300	NA	$285 + $5 / employee	$500	$250-$400	$500 (full service)
Food 3,000 sq. ft.	$275	$375	$225	$750	$200	$200	$450	NA	$285 + $5 / employee	$500	$250-$400	$500 (full service)
Food 6,000 sq. ft.	$350	$475	$225	$750	$250	$250	$550	NA	$285 + $5 / employee	$500	$250-$400	$500 (full service)
Food 6,000 sq. ft. +	$400	$550	$225	$750	$300	$300	$650	NA	$285 + $5 / employee	$500	$250-$400	$500 (full service)

Establishing New Code Enforcement Fees

A 60-day advance email notice to stakeholders is required prior to implementing any fee, permit, or inspection changes. New code fees are expected to be effective January 1, 2027, to allow for notice period. A review of surrounding jurisdictions shows that current fees are below or not aligned with comparable cities, leading to proposal of the below listed fees.

A school food establishment is operated on a for-profit basis by a private contractor.

Current Rate

N/A

Proposed Rate

$250

The City proposes a fee for for-profit school food service operations operated by private contractors, in line with the Texas Department of State Health Services (DSHS) which charges the max $258.

For-Profit School Food Service Operated by Private Contractors

Fee	Annual Average	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
For-profit school food service operations operated by private contractors.	None expected in first year	$0	$250	$0

We propose adding this fee because the State includes it in its fee schedule. By aligning our fee categories with the State's, the City will have the authority to assess this fee if a for-profit school locates in the City in the future. There is no anticipated revenue in the first year.

Re-Inspection

Current Rate

N/A

Proposed Rate

$175

The City proposes a fee for failed inspections. This fee applies to health inspections for restaurant or pools.

City	Fee
Burleson (Current)	$0
Burleson (Proposed)	$175
Midlothian	$225
The Colony	$150
Grapevine	NA
Hurst	NA
Mansfield	NA
Cleburne	NA
Fort Worth	$200
Arlington	$200
Coppell	50% of the annual permit fee
Grand Prairie	NA

Re-inspection (Failed Inspection)

Fee	Annual Average	Current Revenue	Proposed Revenue	Estimated Annual Increase/ (Decrease)
Re-inspection	3 / year	$0	$525	$525

After-Hours Inspection

Current Rate

N/A

Proposed Rate

$150

The City proposes a fee for health inspections required after-hours.

Examples include but are not limited to complaint investigations, foodborne illness outbreak investigations, or emergency inspections following a fire.

City	Fee
Burleson (Current)	$0
Burleson (Proposed)	$150
Midlothian	NA
The Colony	$150
Grapevine	NA
Hurst	NA
Mansfield	NA
Cleburne	NA
Fort Worth	NA
Arlington	$300 (“Emergency Inspection”)
Coppell	NA
Grand Prairie	NA

After-Hours Inspection

Fee	Annual Average	Current Revenue	Proposed Revenue	Estimated Annual Increase/ (Decrease)
After-Hours Inspection	2 / year	$0	$300	$300

Parks & Recreation – Hidden Creek Golf Course

Golf Green Fees

* Indicates cart fees included or no walking rates available or quoted

Item B.

Fee	Current Rate	Proposed Rate	Est. Annual Increase/ (Decrease)	Mansfield National	Southern Oaks	Pecan Valley	Meadow Brook	Cleburne Links
Weekend GF (18 WE)	$44	$51	$59,696	$85*	$72*	$38	$50	$49*
Weekday GF (18 WD)	$34	$39	$38,318	$53*	$54*	$28-$31	$40-$45	$42*
Senior GF	$26	$29	$12,856	$43*	$43*	$18	$25	$33.60*
Senior Card GF	$25	$30	$19,734	N/A	N/A	N/A	N/A	N/A
Players Club after 2:00 GF	$20	$25	$7,501	$30	$25	N/A	N/A	N/A
Gold Players Club before 2:00 WE	$30	$40	$2,126	$69*	N/A	N/A	N/A	N/A
Gold Players Club before 2:00 WD	$25	$30	$813	$39	N/A	N/A	N/A	N/A
Weekend Twilight/9 Hole GF	$22	$30	$17,680	$53*	$40*	$30	$42	$36.75*
Weekday Twilight/ 9 Hole GF	$20	$25	$9,584	$40*	$30*	$20	$32	$31.50
Super Twilight	$15	$20	$1,950	$40*	$30*	$18	$20	$31.50
9-hole replay	$9	$19	$1,300	Unknown	Unknown	Unknown	Unknown	Unknown
18-hole replay	$18	$28	$650	Unknown	Unknown	Unknown	Unknown	Unknown
Silver Players Club	$32.99	$39.99	$19,110	$65	$50	N/A	N/A	N/A
Gold Players Club	$69.99	$74.99	$1,950	$99	N/A	N/A	N/A	N/A
			$193,268					

Proposed rates are maximum rates. Estimated increase is dependent on utilization and other factors.

Parks & Recreation – BRiCk

Rental Deposit Fees

Fee	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Outdoor Pool Rental Deposit	$50	$75	$275
Indoor Pool Rental Deposit	$50	$75	$475
Pool Party Room Deposit	$50	$75	$950
Gymnasium Rental	$50	$75	$175
Meeting Room Rental Deposit	$50	$75	$1,275
Splash Pad Pavilion Rental Deposit	$50	$75	$175
Group Fitness Room Rental Deposit	$50	$75	$75
Splash Pad Private Rental Deposit	$50	$75	$200
		Total Financial Impact	$3,600

Purpose: The proposed adjustment is intended to further encourage clients to adhere to terms of the rental agreement.

Rental Late Fees

Fee	Current Rate*	Proposed Rate
BRiCk Rental Late Fee: Meeting Room (resident/one room)	$1.67	$3.00
BRiCk Rental Late Fee: Meeting Room (non-resident/one room)	$2.23	$3.00
BRiCk Rental Late Fee: Meeting Room (resident/two rooms)	$2.93	$3.00
BRiCk Rental Late Fee: Meeting Room (non-resident/two rooms)	$3.97	$3.00
BRiCk Rental Late Fee: Pool Party Room (resident/one room)	$1.83	$3.00
BRiCk Rental Late Fee: Pool Party Room (non-resident/one room)	$2.97	$3.00
BRiCk Rental Late Fee: Pool Party Room (resident/two rooms)	$3.50	$3.00
BRiCk Rental Late Fee: Pool Party Room (non-resident/two rooms)	$5.20	$3.00
BRiCk Rental Late Fee: Sundeck (resident)	$2.57	$3.00
BRiCk Rental Late Fee: Sundeck (non-resident)	$3.97	$3.00
BRiCk Rental Late Fee: Outdoor Pool Private Party (resident/0-49 guests)	$2.40	$3.00
BRiCk Rental Late Fee: Outdoor Pool Private Party (non-resident/0-49 guests)	$2.77	$3.00
BRiCk Rental Late Fee: Splash Pad Pavilion	$0.00	$3.00

Purpose: Streamline Rental Late Fees for consistency and to ease communication of rates to the renter.

*This proposed update memorializes an existing administrative fee by including it in the City's official fee schedule.

Rental Late Fees Continued

Fee	Current Rate*	Proposed Rate
BRiCk Rental Late Fee: Outdoor Pool Private Party (resident/50-149 guests)	$2.77	$4.00
BRiCk Rental Late Fee: Outdoor Pool Private Party (non-resident/50-149 guests)	$3.13	$4.00
BRiCk Rental Late Fee: Birthday Party Package	$4.13	$4.00
BRiCk Rental Late Fee: Indoor Pool Private Party (resident/without slide)	$8.70	$6.00
BRiCk Rental Late Fee: Indoor Pool Private Party (non-resident/without slide)	$9.63	$6.00
BRiCk Rental Late Fee: Indoor Pool Private Party (resident/with slide)	$9.63	$6.00
BRiCk Rental Late Fee: Indoor Pool Private Party (non-resident/with slide)	$10.53	$6.00

Purpose: Streamline Rental Late Fees for consistency and to ease communication of rates to the renter.

*This proposed update memorializes an existing administrative fee by including it in the City's official fee schedule.

Camp BTX

Fee	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Camp BTX - Member (individual)	$142	$155	$10,353
Camp BTX - Member (additional family member)	$127	$140	$365
Camp BTX - Non-Member (individual)	$160	$173	$7,076
Camp BTX - Non-Member (additional family member)	$143	$156	$1,046
		Total Financial Impact	$18,840

Purpose: This request supports enhancements to Camp BTX programming, safety, and overall camper experience.

Credit Card Processing Fee — Cost Shift to Clients

Expected Amilia Fee for Client	Current Rate*	Expected Rate*
Credit Card fee Visa MasterCard, Discover	2.5% + $0.30	2.5% + $0.30
Credit Card fee Amex	2.5% + $0.30	3.5% + $0.30
E-check fee	0.5% + $0.25	0.5% + $0.30

The proposed change is consistent with how credit card fees are assessed by Utility Customer Services, Municipal Court, and Development Services.

The City currently absorbs credit card processing fees charged by Amilia (Parks & Recreation point-of-sale platform), at a cost of approximately $70,000-$75,000 annually. Clients have not been charged these processing fees to date.

This proposal is to authorize a fee schedule change that passes credit card and e-check processing fees directly to clients at the point of transaction.

Amilia fee structures are subject to change.

Parks & Recreation – Russell Farm

Rental Fees & Rental Late Fees

Fee	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Chesapeake Rental (Operational Hours)	$55	$65	$1,516
Chesapeake Rental (Non-Operational Hours)	$78	$88	$603
Baker Building Rental (Operational Hours)	$42	$52	$57
Baker Building Rental (Non-Operational Hours)	$65	$75	$10
Hay Barn Rental (Operational Hours)	$34	$44	$234
Hay Barn Rental (Non-Operational Hours)	$58	$68	$256
Gazebo/Outdoor Space (Operational Hours)	$0	$20	$240
Gazebo/Outdoor Space (Non-Operational Hours)	$0	$0	$0
Rental Late Fee: Baker Building, Chesapeake Building, Hay Barn (operational hours)	$0	$3	$12
Rental Late Fee: Baker Building, Chesapeake Building, Hay Barn (after hours)	$0	$4	$4
		Total Financial Impact	$2,932

Utility Customer Service (UCS)

UCS Fees

Fee	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Initiation Fee	$10	$0	($19,000)
Transfer Fee	$15	$0	($500)
Application Fee (New)	$0	$15	$28,500
Same Day Turn-On Fee	$0	$25	$2,500
Temporary Service Fee	$30	$50	$400

The purpose of the application fee is to simplify the initiation and transfer fee billing by revising into one fee type. The Same Day Turn-On and Temporary Service fee changes are proposed to help offset the increased cost of water.

Replace Initiation & Transfer Fees with an Application Fee

Current Rate

$10 and $15

Proposed Rate

$15

City	Fee
Burleson (Current)	$10 Initiation and $15 Transfer
Burleson (Proposed)	$15 Application Fee
Midlothian	$25
The Colony	$20 application, $25 transfer
Grapevine	NA
Hurst	NA
Mansfield	$60
Cleburne	$10 application, $10 transfer
Fort Worth	$20 activation, $20 transfer
Arlington	$48
Coppell	NA
Grand Prairie	$25

Same Day Turn-On

Current Rate

N/A

Proposed Rate

$25

City	Fee
Burleson (Current)	$0
Burleson (Proposed)	$25
Midlothian	NA
The Colony	$20
Grapevine	NA
Hurst	NA
Mansfield	NA
Cleburne	$50 if between 3 p.m. – 5 p.m.
Fort Worth	$25
Arlington	NA
Coppell	NA
Grand Prairie	$50 same day service call

Temporary Service

Current Rate

$30

Proposed Rate

$50

This service give owners access to water service for 48 hours for inspections or for make ready. It is a flat fee that includes 2,000 gallons of usage. Currently, the City charges $30 plus a $10 initiation fee for a total of $40. The proposal is to increase the temporary service fee to $50 to include the initiation fee and to cover the increased cost of water.

City	Fee
Burleson (Current)	$30
Burleson (Proposed)	$50
Midlothian	$30
The Colony	$75
Grapevine	NA
Hurst	NA
Mansfield	NA
Cleburne	NA
Fort Worth	NA
Arlington	NA
Coppell	NA
Grand Prairie	NA

Administrative Services – Solid Waste

Solid Waste Fees

Fee	Current Rate	Proposed Rate
Solid Waste Admin & Overhead	$2.10	$2.50

- This fee was last increased in 2025 from $1.10 to $2.10.
- This fee serves two primary purposes including:
  - Administrative overhead costs associated with billing and
  - Pass through of cost for litter abatement services.

Solid Waste Admin & Overhead

	Current Rate	Approximate Cost Increase Anticipated	Proposed Rate
Overhead	$ 1.10	~3%	$ 1.13
Litter	$ 1.00	~37%	$ 1.37
Total	**$ 2.10**		**$ 2.50**

- Administrative overhead cost is expected to increase due to annual merit.
- Litter abatement services budgeted cost is expected to increase with bid results anticipated August 2026.

City	Fee
Burleson (Current)	$2.10
Burleson (Proposed)	$2.50
Midlothian	NA
The Colony	$20 Administration fees – “credit references, research on their accounts”
Grapevine	NA
Hurst	NA
Mansfield	NA
Cleburne	NA
Fort Worth	NA
Arlington	NA
Coppell	NA
Grand Prairie	NA

Council Guidance Request

Staff is seeking the Finance Committee's recommendation on which of the identified fee changes should be incorporated into the FY 2027 fee schedule for City Council review.

The final proposed fee schedule will be presented during the August 10, 2026, council meeting.

Questions / Comments

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THE CITY OF BURLESON TEXAS

Department Memo

Finance Committee

DEPARTMENT: **Finance**

FROM: **Lauren Seay, Deputy Director of Administrative Services**

MEETING: **July 17, 2025**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the City Council regarding the optional enhancement of household hazardous waste (HHW) services, including the implementation of monthly curbside collection, and provide direction regarding an associated fee for the FY 2026-2027 fee schedule. *(Staff Contact: Lauren Seay, Deputy Director of Administrative Services)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers 1.4 Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

SUMMARY:

The City currently provides residential Household Hazardous Waste (HHW) services through an interlocal agreement with the City of Fort Worth, allowing residents year-round access to the Fort Worth Environmental Collection Center (ECC) for drop-off disposal, in addition to one annual City-sponsored HHW collection event. Resident feedback has identified challenges with the current model, including limited opportunities for collection, long wait times, event capacity constraints, and the need to transport household hazardous waste to Fort Worth for disposal.

Staff is seeking Finance Committee direction regarding whether to replace the current service model with a scheduled curbside Household Hazardous Waste and Electronics Collection program available to residential customers.

Under the optional service enhancement, residents would be able to schedule up to one curbside collection per month for a variety of household hazardous waste materials, including paint, household cleaners, automotive fluids, batteries, pool chemicals, fertilizers, pesticides, aerosol cans, and other common household chemicals. The optional service would also expand available services by providing curbside collection of select electronic waste (e-waste), including televisions, computer monitors, and desktop computer towers.

If the Finance Committee recommends moving forward, staff will return to City Council with an ordinance amendment authorizing the optional HHW service and the associated FY2027 fee recommendation for Council consideration.

RECOMMENDATION:

N/A

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

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THE CITY OF BURLESON TEXAS

Household Hazardous Waste (HHW) Optional Service Enhancements

FINANCE COMMITTEE JULY 15, 2026

Background

- The City currently provides residential Household Hazardous Waste (HHW) services through an interlocal agreement with the City of Fort Worth.
- Household Hazardous Waste includes items such as paint, pesticides, automotive fluids, pool chemicals, aerosol cans, household chemicals, etc.
- Electronics includes items such as televisions, computer monitors, and desktop computer towers.
- Current services include one annual HHW collection event, a seasonal recycling event, and year-round access to the Fort Worth Environmental Collection Center (ECC).
- Resident feedback has identified challenges with the current model, including limited opportunities for collection, long wait times, event capacity constraints, and the need to transport household hazardous waste to Fort Worth for disposal.
- Council previously considered this optional service enhancement in early 2025 as part of broader solid waste program discussions. Staff is now bringing the proposal forward as an optional standalone service enhancement for Finance Committee consideration.
- Staff is seeking direction regarding whether this service enhancement should be explored further.

Current Service vs Optional Service Enhancement

Current Service	Optional Service
• 1 annual HHW collection event *(first-come, first served; capacity limited)*	• Residents schedule curbside HHW and electronics collection at their convenience
• Year-round access to the Fort Worth Environmental Collection Center (ECC)	• Up to one scheduled pickup per month
• Residents transport HHW to the ECC during operating hours	• Convenient curbside pickup eliminates the need to transport hazardous materials
• City pays based on resident participation (per household visit)	• Fixed monthly service available to all residential customers

Optional Service Details

PREPARING MATERIALS FOR COLLECTION

• Collection is by scheduled appointment only.

• Place chemicals in their original, labeled containers whenever possible.

• Ensure all containers have secure, leak-proof lids.

• Used motor oil and cooking oil must be in screw-top containers.

• Labels must be legible.

• Small containers should be placed in a sturdy box (maximum 20" × 14" × 14").

• Materials placed at the curb without a scheduled collection will not be serviced.

EXAMPLES OF ACCEPTED ITEMS

• Used motor oil and cooking oil (screw-top containers)

• Household and rechargeable batteries

• Latex and oil-based paint

• Household cleaners

• Aerosol cans

• Automotive fluids and fuels

• Fertilizers, pesticides, and weed killers

• Pool chemicals

• Varnishes, stains, strippers, glues, and epoxies

• **Electronics:** televisions, computer monitors, and desktop computer towers

Historical ECC Spend

Historical Fort Worth ECC Activity			
	Uses	Cost	Spend
FY21	581	$ 50.00	$ 29,050.00
FY22	440	$ 50.00	$ 22,000.00
FY23	539	$ 50.00	$ 26,950.00
FY24	456	$ 95.00	$ 43,320.00
FY25	387	$ 95.00	$ 36,765.00

*Fort Worth has increased their rate to $125 per use in FY 2026.

- Resident participation has generally ranged from 387 to 581 households annually. These figures represent combined participation in the Fort Worth Environmental Collection Center (ECC) program and the City's annual HHW collection event.
- The City has invested more than $215,000 in Fort Worth's Environmental Collection Center (ECC) since FY2021.
- Fort Worth's per-household participation fee has increased by 150% ($50 to $125) over the same period.
- Annual expenditures fluctuate based on resident participation and Fort Worth's per-visit fee.

Cost Analysis

- Waste Connections proposes a residential HHW + Electronics Collection service at $1.15 per residential account per month.
- The City currently budgets approximately $40,000 annually for environmental disposal services, including Fort Worth ECC participation, paper shredding events, electronics recycling, and tire disposal following HHW events.
- **Applying those existing funds as a potential offset would reduce the estimated residential fee to approximately $0.95 per month.**

Estimated Annual Program Cost	**$226,044**
Less Existing Environmental Disposal Budget	($40,000)
Estimated Net Annual Cost	≈ $186,000
Estimated Monthly Residential Fee	≈ $0.95/month

Estimated using approximately 16,380 residential utility accounts. Actual program costs will vary as the number of accounts changes.

Residential Utility Accounts	
FY	**Number of Accounts**
2023	15,759
2024	15,986
2025	16,275
2026 (YTD)	16,380

HHW + Electronics Collection

Current Rate

N/A

Proposed Rate

$.95 monthly

City	Fee
Burleson (Current)	$0
Burleson (Proposed)	$0.95
Midlothian	Purchase voucher: $40 for residents inside city limits, $125 outside limits
The Colony	NA
Grapevine	NA
Hurst	NA
Mansfield	NA
Cleburne	NA
Fort Worth	Monthly single family residential Environmental Protection fee of $2.25
Arlington	NA
Coppell	NA
Grand Prairie	NA

Considerations

Ordinance Amendment Required

To implement the enhanced curbside Household Hazardous Waste (HHW) and Electronics Collection service, the City would need to amend **Section 82-89 of the Code of Ordinances**, which currently authorizes only brush and bulky item collection.

Proposed Next Steps

- Finance Committee provides recommendation on the optional HHW service enhancement.
- Should the committee recommend, staff prepares an ordinance amendment to authorize HHW and electronics collection.
- The ordinance amendment may be presented alongside the proposed FY2027 Fee Schedule for City Council consideration.
- If approved, staff would coordinate implementation with Waste Connections for January 1, 2027.

Council Guidance Request

Staff requests the Finance Committee's recommendation regarding the inclusion of a residential Household Hazardous Waste (HHW) and Electronics Collection program and the associated fee in the proposed FY2027 Fee Schedule for City Council consideration.

If recommended, staff will incorporate the proposed rate into the FY2027 fee schedule and return to City Council with a formal recommendation.

Recommended changes to the FY2027 Fee Schedule will be presented to City Council on July 20, 2026.

The proposed fee schedule will be presented during the August 10, 2026, council meeting.

Questions / Comments

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Department Memo

Finance Committee

DEPARTMENT: **Development Services**

FROM: **Tony D. McIlwain, Development Services Director**

MEETING: **July 15, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council on reinstating the Home Improvement Rebate Program. *(Staff Contact: Tony D. McIlwain, Development Services Director)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
Dynamic & Preferred City Through Managed Growth	2.2 Promote sustainable residential and commercial development through strategic and long-term planning; providing business – friendly environment; continuing efficient development review process; and enhancing partnership with the development community.

SUMMARY:

In April 2022, City Council approved a resolution authorizing a Home Improvement Rebate Program in accordance with Texas Local Government Code Chapter 380. The program provided housing improvement financial incentives funded through the General fund in an amount not to exceed $25,000 annually.

The purpose of the Rebate Program is to encourage reinvestment in residential neighborhoods, positively impact the value and condition of the City's housing stock, reduce the financial burdens on property owners undertaking eligible improvements, and demonstrate the City's commitment to reinvesting in established neighborhoods.

During the FY 2026 budget process, funding for the program was eliminated due to budget constraints. For FY 2027, Development Services is requesting that the program be reinstated through a $25,000 General Fund supplemental request and a $25,000 Water Fund supplemental request.

Since the program's inception in 2022, it has supported 16 home improvement projects, with the City contributing approximately $46,619 in rebate funds that leveraged more than $271,482 in private property investment. These figures demonstrate the program's effectiveness in encouraging significant private reinvestment through a relatively modest public investment.

Since the program's suspension, staff has received multiple inquiries from property owners regarding its return, indicating continued community interest and demand for the program

As part of the FY 2027 budget process, staff has prepared the following supplemental requests:

1. $25,000 General Fund supplemental request to continue funding Home Improvement Rebate Program projects.

2. $25,000 Water Fund supplemental request to support residential home improvement projects related to water and wastewater infrastructure enhancements, including but not limited to the replacement of deteriorated cast iron water/sewer service lines, irrigation water conservation efforts and other qualifying utility-related improvements.

Staff is recommending the following modifications to improve program accessibility and participation:

1. Allow any occupancy and ownership to qualify – Rental properties
   (Old criteria: Owner occupied - only

2. No Expenditure requirement for improvements on the property
   (Old criteria: Original program required 10% or more of CAD Value)

3. Reduce General Fund maximum rebate from $5,000 to **$2,500**
   *By lowering the maximum award amount, available funds can be distributed more broadly throughout the community, increasing participation and expanding the program's neighborhood impact.

4. Allow maximum **$5,000 rebate** with **50%** match for **water fund projects**
   *Maximizes private investment and promotes proactive infrastructure replacement

5. Total maximum rebate per household project is **$7,500**

For purpose of this discussion, staff is seeking direction regarding the proposed program enhancements and the inclusion of the supplemental funding request as part of the FY 2027 budget process.

<u>RECOMMENDATION:</u>

Staff recommends moving forward with incorporating the proposed Water Fund Supplemental Request into the FY 2027 budget development process for further evaluation and consideration alongside the General Fund Supplemental Request.

Consideration of both the General Fund and Water Fund supplemental requests during the FY 2027 budget development process will provide an opportunity to assess the overall program structure, ensure compliance with applicable funding restrictions, and determine the most effective approach for supporting neighborhood reinvestment and infrastructure improvements throughout the community.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

April 4, 2022: City Council approved a resolution authorizing a Home Improvement Rebate Program in accordance with Texas Local Government Code Chapter 380. The program provided housing improvement financial incentives funded through the General fund in an amount not to exceed $25,000 annually.

REFERENCE:

N/A

FISCAL IMPACT:
Proposed Expenditure/Revenue: $50,000
Account Number(s): 1014002-66100
Fund: General Fund & Water Fund

STAFF CONTACT:

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817-426-9684

FY27

Reinstate Home Improvement Rebate Program

Finance Committee
July 15, 202

THE CITY OF BURLESON TEXAS

Background

- Staff is bringing this item forward for discussion at the request of a Councilmember. In April 2022, City Council approved a resolution authorizing a Home Improvement Rebate Program in accordance with Texas Local Government Code **Chapter 380 related** to housing improvements financial incentives in the amount not to exceed **$25,000 for the General Fund.**

Purpose of the Rebate Program

- Encourage reinvestment in residential neighborhoods
- Positively affect the value of the City's housing stock
- Lowering the financial burden for property owners to make improvements to their homes
- Demonstrate strong commitment by the City to reinvest in mature residential neighborhoods.

Age of Housing Stock		
Year Built	**Numbers of Houses**	**Percentage**
Before 1939	64	0.36%
1940 to 1949	68	0.39%
1950 to 1959	365	2.08%
1960 to 1969	1,129	6.43%
1970 to 1979	2,378	13.52%
1980 to 1989	1,599	9.09%
5,238 Houses over 30 years old or 31% of Households *(Source: Burleson GIS)*		

* Over 5,238 homes or 25 % of the City of Burleson's housing stock is over 30 years old

What this program **IS**

- ❑ Neighborhood revitalization
- ❑ Beautification program
- ❑ Promotion of the redevelopment of existing housing stock
- ❑ Quality housing stock
- ❑ Encourage relocation of businesses
- ❑ Assist property owners with home upgrades
- ❑ Encourage reinvestment in neighborhoods

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What this program is NOT

- ❑ Low-income assistance program
- ❑ Substandard housing program
- ❑ Volunteer assistance program
- ❑ HOPE - Homeowners Outreach for Positive Outcome
- ❑ Burleson Volunteer assistance program
- ❑ Tarrant County HOME program

Previous program-eligible properties

- ❑ **Single family homes, duplexes townhouses and condominiums**
- ❑ **Structure must be 25 years old or older**
- ❑ **Current on taxes and insurance**
- ❑ **Owner – occupied only**
- ❑ **The County Appraisal District (CAD) appraised total value of the property must be less than or equal to 70% of the FHA single- family mortgage limit of the county for the current year.**
  - ❖ Johnson County and Tarrant County – Current FHA Loan Limit $563,500- 70% = $394,450

Previous program-eligible improvements

- ❑ **Expenditures on the property must total 10% or more of the CAD value of the property.**
  - ❖ EXAMPLE: $230,000 = $23,000 in improvements to qualify for rebate
- ❑ **Both interior and exterior improvements qualify, including tree replacement (city approved) and the correction of nuisance abatement issues, such as pool decommissioning.**
- ❑ **What is NOT approved:**
  - New pools, hot tubs spas and water features
  - Any landscaping(with exception of tree replacement)
  - Detached accessory structures
  - Garage enclosures and carports
  - Items covered by HOA for Condo units.
- ❑ **Improvements must result in livable unit**

Previous program- rebate breakdown

- ❑ $5,000 Maximum per property relative to project
- ❑ 25% rebate on exterior improvements
- ❑ 10% rebate on interior of improvements
- ❑ Phase reimbursements on case-by-case basis depend on the request of applicant

Example REBATE Project

- ❑ $178,322 valued home
  - ❖ minimum remodel would be $17,832
- ❑ $20,000 Remodel
- ❑ $15,000 work on exterior
  - ❖ 25% equal $3,750 rebate
- ❑ $5,000 work on interior
  - ❖ 10% equal $500 rebate

TOTAL REBATE = $4,250

Proposed
REBATE PROGRAM ENAHANCEMENTS

PROPOSED CHANGES

1. Allow any occupancy and ownership to qualify – Rental properties
   - ❖Old criteria: Owner occupied - only
2. No Expenditure requirement for improvements on the property
   - ❖Original program required 10% more of CAD Value
3. Decrease General Fund maximum rebate from $5,000 to $2,500
   - ❖ By lowering the maximum award amount, available funds can be distributed more broadly throughout the community, increasing participation and expanding the program's neighborhood impact.
4. Establish Water Fund maximum rebate of $5,000 with 50% match for eligible projects
   - ❖ Maximizes private investment and promotes proactive infrastructure replacement
5. Total maximum rebate per project is $7,500

THE CITY OF BURLESON TEXAS

Considerations

❑ Utilization of Water fund Resources on Private Property

- ❖ Water and wastewater utilities are generally operated as enterprise funds, which means revenues generated from utility rates and fees must be used exclusively for purposes that support the operation, maintenance, repair, replacement, expansion, and long-term financial sustainability of the water and wastewater systems.

- ❖ Must clearly define the project scope and demonstrate a direct connection to the utility system's operation, reliability, regulatory compliance, asset protection, or infrastructure improvement. Projects should provide a measurable benefit to the water or wastewater utility and be consistent with enterprise fund requirements and applicable state laws.
  - ▪ To ensure compliance with enterprise fund guidelines, each proposed project should include:
    - ✓ A clearly defined utility-related purpose.
    - ✓ Documentation demonstrating the public utility benefit.
    - ✓ Eligibility criteria applied consistently to all participants.
    - ✓ Appropriate oversight and tracking of expenditures.
    - ✓ Confirmation that the expenditure serves a utility function rather than a general private property improvement.

Considerations cont..
Utilizing of Water Fund Resources on Private property

- **Establishing clear project criteria and documenting the utility benefit will help ensure Water Fund expenditures remain consistent with enterprise fund principles while supporting community infrastructure improvements.**

- Examples of eligible project scopes may include:
  - Replacement of deteriorated private water and sewer service lines that contribute to inflow and infiltration into the public wastewater system.
  - Correction of cross-connections or other conditions that pose a risk to public water quality.
  - Improvements necessary to protect utility infrastructure, maintain system integrity, or ensure regulatory compliance.
  - Projects that reduce system maintenance costs, improve operational efficiency, or extend the useful life of utility assets.

FY 27 BUDGET ACTIONS

Item D.

Consider REINSTATEMENT of REBATE PROGRAM

- ❑ Approve a **$25,000 General Fund** supplemental request to continue funding Home Improvement Rebate Program projects.
    - ❖ **25% rebate on exterior improvements**
    - ❖ **10% rebate on interior improvements**
    - ❖ **Maximum of $2,500 rebate limit per project**

- ❑ Approve a **$25,000 Water Fund** supplemental request to support residential home improvement projects related to water and wastewater infrastructure enhancements, including but not limited to the replacement of deteriorated cast iron water/sewer service lines, irrigation water conservation efforts and other qualifying utility-related improvements.
    - ❖ **$5,000 rebate limit per project with 50% match**
    - ❖ **Maximum of $7,500 rebate limit per project**

Next Steps

- ❑Council approval of the relevant supplemental requests in the FY 2027 budget
- ❑Council approval of resolution for the Home Improvement Rebate Program
- ❑Council approval of a 380 Agreement in accordance with the Local Government Code

Questions/Comments

Completed REBATE Projects

THE CITY OF BURLESON TEXAS

Project Date	Year Built	House Value	Improvement Project Estimate	Rebate Amount
09/20/2022	1981	$162,260	$3,439	$860
11/06/2023	1981	$225,064	$20,664	$5,000
11/07/2023	1966	$177,614	$17,875	$4,469
11/16/2023	1905	$143,953	$11,160	$2,790
11/16/2023	1981	$161,720	$14,300	$3,575
02/06/2024	1905	$143,953	$1,810	$181
03/14/2024	1975	$177,113	$13,258	$3,315
03/15/2024	1992	$299,100	$15,114	$3,779
03/22/2024	1981	$161,720	$7,892	$1,425
10/01/2024	1980	$176,715	$13,000	$3,250
10/14/2024	1905	$143,953	$4,200	$1,050
10/28/2025	1915	$101,633	$2,150	$538
11/05/2024	1991	$264,674	$13,874	$1,387
11/18/2024	1964	$195,846	$26,880	$5,000
02/14/2025	1976	$207,537	$48,000	$5,000
03/30/2025	1920	$111,941	$58,866	$5,000
			$272,482	**$46,619**

Finance Committee

DEPARTMENT: **Finance**

FROM: **Kevin Hennessey, Director of Finance**

MEETING: **July 15, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council regarding the 2026 monthly financial and investment reports. *(Staff Contact: Kevin Hennessey, Director of Finance)*

SUMMARY:

The Monthly Financial Report is intended to provide internal and external stakeholders with an overview of the City's financial condition and current economic activity. The report is organized into four primary sections: Financial Summary, Economic Analysis, Investment Reports, and Special Interest. Commentary has been included for revenue sources that are 10% or more below projected amounts and for expenditures that exceed budget by 10% or more. New to this month's report are three "Executive Dashboard" pages, summarizing revenues and expenditures. Additional input in the form of "Key Takeaways" and "Watch Items" regarding current year performance is shared. Staff is interested in the committee's feedback of these areas.

RECOMMENDATION:

Staff recommend that the Committee discuss the 2026 monthly financial and investment reports and present staff with any comments, questions, or direction.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

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THE CITY OF BURLESON TEXAS

Monthly Financial and Investment Reports

PRESENTED TO THE FINANCE COMMITTEE ON

JULY 15, 2026

Four Major Sections

- Financial Summary
- Economic Analysis
- Investment Reports
- Special Interest

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QUESTIONS/COMMENTS

THE CITY OF BURLESON TEXAS

Item E.

FISCAL YEAR 2025-2026 MONTHLY FINANCIAL REPORT

MAY 2026

ABOUT THIS REPORT

The Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance, and reporting. The Monthly Financial Report is directed at providing our audience (internal and external users) with a general awareness of the City's financial positions and economic activity.

This report is comprised of four sections:

1. The ***Financial Summary*** reports the performance of the major operating funds of the City. It provides comparative data for major revenue sources and expenditure items. Narrative disclosures are used to highlight any significant changes or fluctuations.

2. The ***Economic Analysis*** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.

3. The ***Investment Reports*** provide a description of investment activity, a summary of interest earnings, and the City's portfolio.

4. Reports of ***Special Interests*** include Emergicon and Department Transfer Reports.

This financial report includes May 2026 data. **This information is neither final nor audited**. Please provide us with any comments or suggestions you may have, and should you desire additional information feel free to contact the finance department.

City of Burleson
Finance Department
141 W. Renfro St.
Burleson, Texas 76028

Mark Davies
Director of Finance

City of Burleson
Monthly Financial Report

Table of Contents

Financial Summary

Economic Analysis

Investment Reports

Special Interests

Section 1

City of Burleson
Monthly Financial Report

This report is designed for internal use and does not include all the funds and accounts included in the Burleson operations. For a complete report, refer to the City of Burleson's Annual Comprehensive Financial Report, available through the City's Finance Department.

Financial Summary

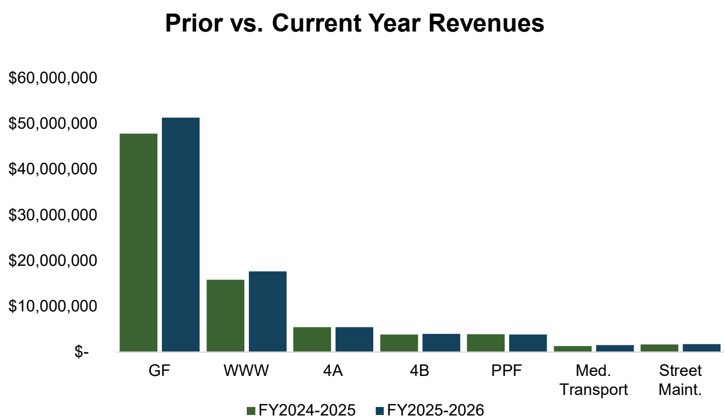
Executive Dashboard

Following is a summary of total revenues from each fund reported for fiscal year 2025-26, to date, as compared to 2024-25.

Fund Level Revenue

Percent of Year Expired **66.7%**

	Current Year Budgeted	Current Year Actual	Percent of Budget Collected	Prior Year Actual	Variance to Actual Prior Year ($)	Variance to Actual Prior Year (%)
General Fund	$ 64,554,464	$ 51,395,452	79.6%	$ 47,873,208	$ 3,522,245	7.4%
Water & Sewer	31,727,239	17,730,075	55.9%	15,873,873	1,856,202	11.7%
4A	8,524,854	5,483,395	64.3%	5,480,934	2,461	0.0%
4B	8,129,339	4,004,041	49.3%	3,915,467	88,573	2.3%
Parks Performance	6,609,170	3,896,484	59.0%	3,968,624	(72,140)	-1.8%
Medical Transport	2,320,252	1,537,786	66.3%	1,347,166	190,620	14.1%
Street Maintenance	1,701,345	1,771,923	104.1%	1,688,649	83,274	4.9%
	$ 123,566,663	$ 85,819,156	69.5%	$ 80,147,921	$ 5,671,235	7.1%



Key Takeaways

1. General Fund revenues are up 7.4% overall, driven by property taxes, permits, and charges for services collections.
2. General Fund charges for services are ahead of budget due to Chisholm Summit, Bear Ridge, and Tall Grass development.
3. General Fund franchise fee revenues are up in 5 of the 7 categories. Specifically, natural gas collections are at 118% of budget as of May.
4. Water & Sewer Fund revenues rose 11.7% year over year, driven by water and sewer charges for services.
5. Medical Transport revenues increased by 14.1%, primarily due to higher charges for services activity.

Watch Items

Water & Sewer Fund license, permit, and fee and impact fee revenues are behind budget, due to slow permitting activity.
The 4A fund recognized land sale proceeds in April 2026, resulting in year-to-date total fund revenue very close to FY 2025 for the same period.
Parks Performance Fund revenue is down overall (-1.8%), BRiCk memberships fell year over year by -9% or $104,103

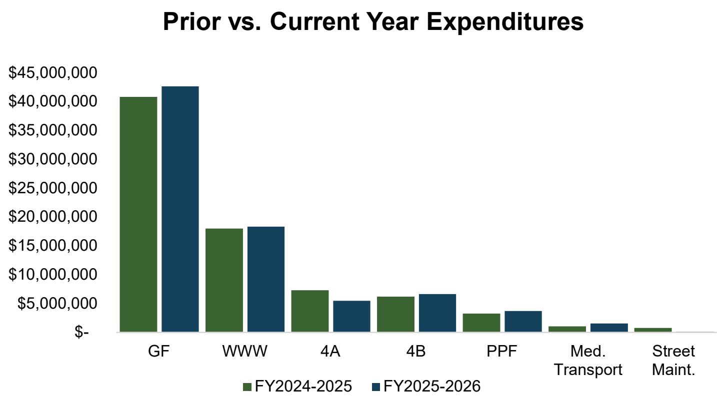
Executive Dashboard

Following is a summary of total expenditures from each fund reported for fiscal year 2025-26, to date, as compared to 2024-25.

Fund Level Expenditures

Percent of Year Expired **66.7%**

	Current Year Budgeted	Current Year Actual	Percent of Budget Spent	Prior Year Actual	Variance to Actual Prior Year ($)	Variance to Actual Prior Year (%)
General Fund	$ 65,247,954	$ 42,651,446	65.4%	$ 40,849,680	$ 1,801,766	4.4%
Water & Sewer	31,280,205	18,365,315	58.7%	18,013,016	352,299	2.0%
4A	13,145,108	5,523,606	42.0%	7,347,529	(1,823,923)	-24.8%
4B	10,312,165	6,665,377	64.6%	6,236,092	429,285	6.9%
Parks Performance	6,896,982	3,701,018	53.7%	3,299,533	401,485	12.2%
Medical Transport	1,698,040	1,589,087	93.6%	1,084,073	505,014	46.6%
Street Maintenance	1,716,345	149,701	8.7%	773,549	(623,848)	-80.6%
	$ 130,296,799	$ 78,645,551	60.4%	$ 77,603,471	$ 1,042,079	1.3%



Key Takeaways

1. General Fund expenditures are up approximately $1.8 million, but in line with current year budget at 65.4%.
2. Total Water & Sewer expenditures are up 2% compared to prior year but under current year budget expectations at 58.7%.
3. 4A expenditures are lower compared to the prior year due to no equivalent land acquisition.
4. Medical Transport expenditures increased over the prior year primarily driven by personnel costs and safety supplies expense for ambulances.
5. Prior year Street Maintenance expenditures through May were at 46% of budget (8.7% this year), presenting a potential trend in expenditures occurring later in the fiscal year.

Watch Items

Street Maintenance Fund has reported $149,701 expenditures to date, with a budget of approximately $1.7 million.
Medical Transport expenditures are at 93.6% of budget, whereas only 66.7% of the fiscal year has passed.
Parks Performance Fund expenditures increased 12.2% year over year due to capital expenditures, in line with planned budget.

Executive Dashboard

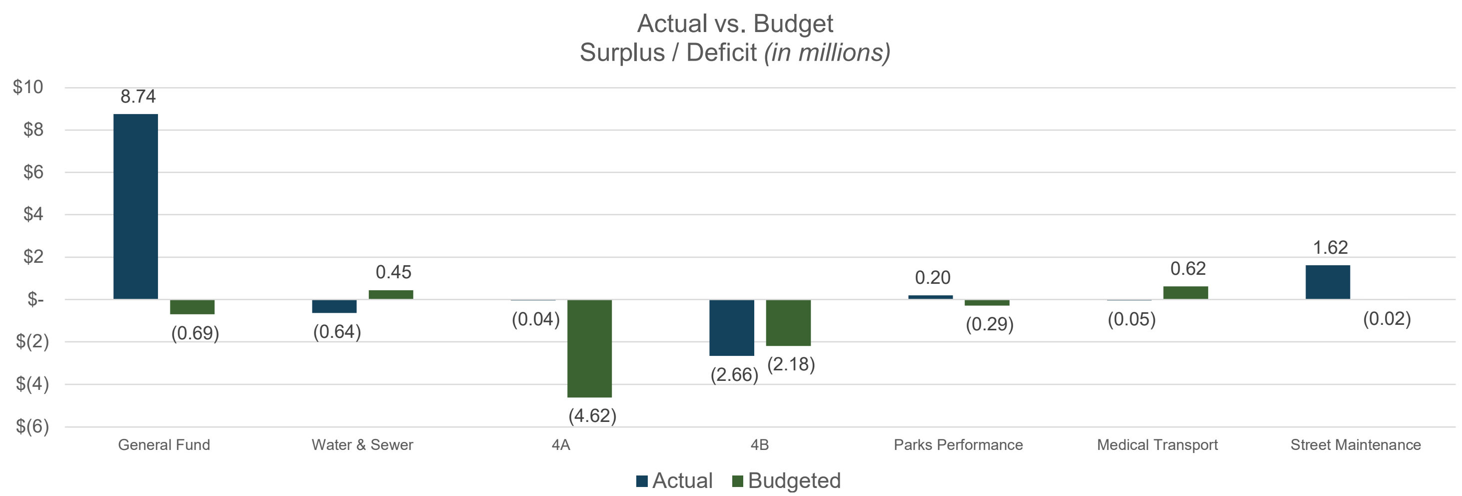
Following is a conclusion of aggregate fund revenue and expense activity reported for fiscal year 2025-26, to date.

Surplus / Deficit

	Current Year Revenues	Current Year Expenditures	Surplus / Deficit	Budgeted Revenue	Budgeted Expenditures	Budgeted Surplus / Deficit
General Fund	$ 51,395,452	$ 42,651,446	$ 8,744,006	$ 64,554,464	$ 65,247,954	$ (693,490)
Water & Sewer	17,730,075	18,365,315	(635,240)	31,727,239	31,280,205	447,034
4A	5,483,395	5,523,606	(40,212)	8,524,854	13,145,108	(4,620,254)
4B	4,004,041	6,665,377	(2,661,336)	8,129,339	10,312,165	(2,182,826)
Parks Performance	3,896,484	3,701,018	195,465	6,609,170	6,896,982	(287,812)
Medical Transport	1,537,786	1,589,087	(51,301)	2,320,252	1,698,040	622,212
Street Maintenance	1,771,923	149,701	1,622,222	1,701,345	1,716,345	(15,000)
	$ 85,819,156	$ 78,645,551	$ 7,173,605	$ 123,566,663	$ 130,296,799	$ (6,730,136)

Summary Conclusions

General Fund	Budgeted at a net deficit. As of May 2026, revenues exceeded expenditures by $8.7 million, driven by property tax timing.
Water & Sewer	Budgeted at a net surplus. As of May 2026, expenditures exceeded revenues by $-0.6 million, driven by the seasonality of water revenues.
4A	Large incentive payments are expected in the last part of the year to meet the planned deficit and budgeted expenditure amounts. The large budgeted deficit in 4A is due to projected timing of incentive payments expected in FY 2026, with less in the out years.
4B	The fund is at only 40% of budgeted revenue and 60% of budgeted expenditures, projecting an ending deficit in excess of plan. The large budgeted deficit in 4B is due to budgeted transfers out (i.e., Debt Service Fund, Park Performance Fund, Bartlett Park Soccer Complex, and Chisenhall Sports Complex Funds).
Parks Performance	The fund is spending within budget, with actual revenues slightly ahead of expenditures, reporting a $195,465 overall surplus as of May. The majority of revenue, 2.3 million, comes from transfers from 4B.
Medical Transport	Actual expenditures are ahead of budget. This is driven by both personnel costs and safety supplies expense.
Street Maintenance	Expenditures are budgeted to approximately equate revenues. The fund's expenditures typically come later in the fiscal year.



GENERAL FUND

Revenues

General Fund revenues total $51,395,452 through May 31, 2026. This represents an increase of 7.4% from revenue earned in the preceding year. Investment Earnings decreased $(107,931) or -16.5% driven by falling macroeconomic interest rates per FOMC direction. Also contributing to the decline is a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Fines decreased $(53,124) or -14.1% driven by decreases in both Municipal Court fees and Code Enforcement nuisance code fines. Cost Allocation Rev decreased $(394,873) or -15.7% driven by no FY 2026 budgeted allocation from the Health Insurance Fund.

Following is a percentage summary of total revenues from each major source of General Fund revenue for fiscal year 2025-26, to date.

	Fiscal Year-to-Date 2026	Percentage of Total
Taxes	$ 40,721,481	79.2%
Franchise Fees	2,997,933	5.8%
Investment Earnings	548,055	1.1%
Licenses, permits and fees	1,049,847	2.0%
Fines	324,873	0.6%
Charges for Services	475,995	0.9%
Other Revenues	2,151,048	4.2%
Cost Allocation	2,121,192	4.1%
Transfers In	1,005,029	2.0%
Total	$ 51,395,452	100.0%

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Property Taxes	$ 30,063,075	$ 32,730,074	$ 2,666,999	8.9%
Sales Tax	7,655,418	7,867,276	211,858	2.8%
Liquor Tax	123,952	124,131	179	0.1%
Franchise Fees	2,869,741	2,997,933	128,192	4.5%
Investment Earnings	655,987	548,055	(107,931)	-16.5%
License, Permit & Fee	654,628	1,049,847	395,219	60.4%
Fines	377,998	324,873	(53,124)	-14.1%
Charges for Services	200,347	475,995	275,648	137.6%
Miscellaneous	211,645	406,063	194,418	91.9%
Sale of Capital	-	42,000	42,000	100.0%
Cost Allocation Rev	2,516,065	2,121,192	(394,873)	-15.7%
Intergovernmental	992,777	1,081,298	88,521	8.9%
Operating Grant & Contributions	552,825	621,687	68,862	12.5%
Transfer In	998,750	1,005,029	6,279	0.6%
	$ 47,873,208	$ 51,395,452	$ 3,522,245	7.4%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were $42,651,446 through May 31, 2026. An increase of $1,801,766 or 4.4% from the preceding year. Also note that total current year actuals as a percent of budget is comparable year over year, 65.37% as of FY 2026 and 63.19% as of FY 2025. Prior Year Comparison of General Fund Expenditures by Department through May 2026:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025		
	2025	2026	Amount	Percent	Material Variance Drivers
City Council	$ 45,972	$ 25,783	$ (20,188)	-43.9%	
City Manager's Office	933,713	949,048	15,335	1.6%	
City Secretary's Office	567,899	507,626	(60,273)	-10.6%	
Communications	381,174	390,732	9,558	2.5%	
Finance	1,015,546	1,172,501	156,956	15.5%	Driven by temporary services personnel expense. Department is now fully staffed.
Non-Departmental	1,039,675	1,275,328	235,654	22.7%	Driven by building maintenance & repair expense for City Hall flood remediation.
Human Resources	810,749	855,774	45,025	5.6%	
Judicial	84,830	78,367	(6,463)	-7.6%	
Legal Services	537,690	476,221	(61,469)	-11.4%	
Municipal Court	334,640	310,188	(24,452)	-7.3%	
Records Management	115,168	77,487	(37,681)	-32.7%	
Purchasing	193,116	221,292	28,176	14.6%	
Fire	7,635,065	7,932,119	297,054	3.9%	
Police	12,313,974	13,585,755	1,271,781	10.3%	Increased salaries expense for retirement payouts and budgeted Public Safety equity pay
Marshals Service	626	-	(626)	-100.0%	
PS Communication	1,778,025	1,679,550	(98,475)	-5.5%	
Drainage Maint	371,873	293,062	(78,812)	-21.2%	
Engineering/Capital	650,687	914,658	263,972	40.6%	Increased salaries expense due to three vacancies in 1Q FY 2025
Engineering/Development	510,050	268,897	(241,153)	-47.3%	
Engineering/Inspections	362,237	385,710	23,473	6.5%	
Facilities Maintenance	773,942	618,951	(154,991)	-20.0%	
Public Works Admin	592,593	621,969	29,375	5.0%	
Streets Pavement Maint	1,800,070	1,443,712	(356,358)	-19.8%	
Traffic Maint	690,426	1,155,209	464,784	67.3%	Budgeted increase of signal maintenance & repair expenditures
Animal Services	480,956	480,486	(470)	-0.1%	
Code Enforcement	513,190	526,317	13,127	2.6%	
Environmental Services	94,879	84,108	(10,771)	-11.4%	
Neighborhood Svcs Admin	1,013	-	(1,013)	-100.0%	
Building Inspections	576,142	551,639	(24,502)	-4.3%	
Community Development	494,671	501,880	7,210	1.5%	
Economic Development	873,659	860,384	(13,275)	-1.5%	
Library	962,233	872,169	(90,065)	-9.4%	
Parks	1,150,310	1,323,181	172,871	15.0%	Increased grounds repair & maintenance costs
Parks & Recreation Admin	140	(30)	(170)	-121.4%	
ROW Maintenance	350,795	286,258	(64,537)	-18.4%	
Senior Citizens Center	148,679	155,353	6,674	4.5%	
Transfer Out	1,663,276	1,769,761	106,485	6.4%	
	$ 40,849,680	$ 42,651,446	$ 1,801,766	4.4%	

Expenditures for General Fund purposes through May 2026 are outlined as a percentage basis as follows:

Division	Total	Percent
General Government	$ 6,340,349	15%
Public Safety	23,197,423	54%
Public Works	5,702,168	13%
Neighborhood Services	1,090,911	3%
Development Services	1,913,903	4%
Culture & Recreation	2,636,930	6%
Transfer Out	1,769,761	4%
	$ 42,651,446	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was $17,730,075 through May 31, 2026, an increase of $1,856,202 or 11.7% compared to revenues reported for the same time period in the preceding year. Miscellaneous decreased $(11,218) or -23.8% due to decreases in the recycling revenue stream as well as other miscellaneous revenue accounts. Impact Fee decreased $(81,305) or -18.7% due to due to slower permitting activity.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Charges for Services	$ 14,897,254	$ 16,865,042	$ 1,967,788	13.2%
License, Permit & Fee	9,639	9,017	(622)	-6.5%
Investment Earnings	453,539	431,790	(21,749)	-4.8%
Miscellaneous	47,177	35,960	(11,218)	-23.8%
Impact Fee	435,145	353,839	(81,305)	-18.7%
Cost Allocation Revenue	-	-	-	N/A
Sale of Capital	-	2,974	2,974	N/A
Transfer In	31,119	31,452	334	1.1%
	$ 15,873,873	$ 17,730,075	$ 1,856,202	11.7%

The breakdown of the Charges for Services revenue is reflected in the preceding table as follows:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Water Revenue	$ 7,186,836	$ 8,166,087	$ 979,251	13.6%
Sewer Revenue	6,971,165	7,870,131	898,966	12.9%
Sewer Surcharge	424,324	520,567	96,243	22.7%
Connections & Extensions	30,953	23,356	(7,597)	-24.5%
Penalties	283,976	284,901	925	0.3%
	$ 14,897,254	$ 16,865,042	$ 1,967,788	13.2%

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through May 31, 2026 totaled $18,365,315. This represents an overall increase of $352,299 or 2.0% compared to the preceding year. Personnel Development increased $17,746 or 20.0% due to increased subscriptions and publications expense. Outside Services increased $29,405 or 19.3% due to GIS & Major Basin assessments. Infr Maint & Repair increased $63,408 or 60.0% due to various repair expenses including inline curb stops expense. Insurance increased $54,785 or 42.0% due to higher annual insurance allocation.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 2,011,990	$ 1,948,189	$ (63,801)	-3.2%
Personnel Development	88,880	106,626	17,746	20.0%
Supplies	84,721	64,828	(19,893)	-23.5%
Minor Furn & Equip	92,445	94,259	1,814	2.0%
Outside Services	152,022	181,427	29,405	19.3%
Water Purchases	2,224,111	2,431,474	207,363	9.3%
Sewer Treatment	2,996,295	2,916,431	(79,864)	-2.7%
Infr Maint & Repair	105,697	169,106	63,408	60.0%
Equip Maint & Repair	25,190	5,058	(20,131)	-79.9%
Utilities	161,886	162,321	435	0.3%
Insurance	130,373	185,158	54,785	42.0%
Misc	784,776	831,558	46,781	6.0%
Contribution to ISF	1,406,104	1,542,000	135,896	9.7%
Cost Allocation Exp	875,600	875,600	-	0.0%
Capital Expenditures	64,069	14,013	(50,056)	-78.1%
Debt Service Charges	6,055,489	6,082,262	26,773	0.4%
Transfers Out	753,368	755,007	1,639	0.2%
	$ 18,013,016	$ 18,365,315	$ 352,299	2.0%

4A SALES TAX FUND

Revenues

4A revenue through May 31, 2026 is $5,483,395 and an increase of $2,461 or 0.0% for revenues reported for the same period in the preceding year.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Sales & Use Taxes	$ 3,827,709	$ 3,933,639	$ 105,930	2.8%
OFS-Sale of Capital	1,217,460	1,096,349	(121,111)	-9.9%
Investment Earnings	157,436	152,553	(4,883)	-3.1%
Miscellaneous	278,329	300,854	22,525	8.1%
	$ 5,480,934	$ 5,483,395	$ 2,461	0.0%

Expenditures

Expenditures through May 31, 2026 are $5,523,606 and a decrease of $(1,823,923) or -24.8% for expenses reported for the same period in the preceding year. Personnel Development increased $46,426 or 111.6% due to Memberships & Licenses expense. Incentives increased $433,360 or 43.2% due to companies meeting required benchmarks for reimbursement.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 445,375	$ 482,945	$ 37,569	8.4%
Personnel Development	41,582	88,009	46,426	111.6%
Supplies	4,401	4,612	211	4.8%
Outside Services	83,116	44,756	(38,360)	-46.2%
Infr Maint & Repair	13,581	14,523	942	6.9%
Utilities	5,376	5,701	325	6.0%
Miscellaneous	217,422	214,368	(3,054)	-1.4%
Incentives	1,002,535	1,435,895	433,360	43.2%
Contribution to ISF	308,816	83,312	(225,504)	-73.0%
Cost Allocation Exp	107,504	107,504	-	0.0%
Capital Expenditures	1,693,498	10	(1,693,488)	-100.0%
Transfers Out-Debt Service	3,333,583	2,951,233	(382,350)	-11.5%
Transfers Out	90,739	90,739	-	0.0%
	$ 7,347,529	$ 5,523,606	$ (1,823,923)	-24.8%

4B SALES TAX FUND

Revenues

4B revenue was $4,004,041 through May 31, 2026, an increase of $88,573 or 2.3% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased $(13,957) or -16.5% driven by falling macroeconomic interest rates per FOMC direction. Also contributing to the decline is a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Miscellaneous revenue decreased $(3,400) or -100.0% driven by lower other rental fees for special events.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Sales & Use Taxes	$ 3,827,709	$ 3,933,639	$ 105,930	2.8%
Investment Earnings	84,358	70,401	(13,957)	-16.5%
Miscellaneous revenue	3,400	-	(3,400)	-100.0%
	$ 3,915,467	$ 4,004,041	$ 88,573	2.3%

Expenditures

Expenditures through May 31, 2026 are $6,665,377 and an increase of $429,285 or 6.9% for expenses reported for the same period in the preceding year. Personnel Development increased $1,706 or 80.9% driven by travel costs associated with the CAPRA accreditation process. Infr Maint & Repair increased $16,265 or 100% driven by budgeted grounds maintenance and repair expense. Miscellaneous increased $22,674 or 36.4% driven by project/event/meeting expenses. Transfer Out-Debt Service increased $466,636 or 19.3% driven by higher annual February principal and interest debt payment. Transfer Out-Chisenhall increased $259,278 or 100% driven by it being new in FY 2026.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	$ 233,941	$ 198,201	$ (35,740)	-15.3%
Personnel Development	2,108	3,813	1,706	80.9%
Supplies	708	75	(634)	-89.4%
Minor Furn & Equip	20,034	20,795	761	3.8%
Outside Services	12,354	10,951	(1,403)	-11.4%
Infr Maint & Repair	-	16,265	16,265	100.0%
Miscellaneous	62,225	84,899	22,674	36.4%
Utilities	-	-	-	N/A
Incentive Payments	23,293	-	(23,293)	-100.0%
Contribution to ISF	24,344	3,600	(20,744)	-85.2%
Cost Allocation Exp	70,216	70,216	-	0.0%
Capital Expenditures	61,380	1,300	(60,080)	-97.9%
Transfer Out-Parks Perf Fund	2,166,632	2,345,680	179,048	8.3%
Transfer Out-Debt Service	2,413,083	2,879,719	466,636	19.3%
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	1,145,773	770,584	(375,189)	-32.7%
Transfer Out-Chisenhall	-	259,278	259,278	100.0%
Transfer Out-Bartlett	-	-	-	N/A
	$ 6,236,092	$ 6,665,377	$ 429,285	6.9%

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was $3,896,484 through May 31, 2026, a decrease of $(72,140) or -1.8% compared to revenue reported for the same time period in the preceding year. Charges for Services decreased $(230,702) or -13.5% driven by a decrease in BRiCk membership revenue. Investment Earnings decreased $(13,571) or -40.6% driven by a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Miscellaneous decreased $(6,915) or -11.1% driven by a TML insurance reimbursement in FY 2025.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Charges for Services	$ 1,706,270	$ 1,475,568	$ (230,702)	-13.5%
Investment Earnings	33,452	19,881	(13,571)	-40.6%
Miscellaneous	62,270	55,355	(6,915)	-11.1%
Transfer In-4B	2,166,632	2,345,680	179,048	8.3%
	$ 3,968,624	$ 3,896,484	$ (72,140)	-1.8%

Expenditures

Expenditures through May 31, 2026 totaled $3,701,018. This represents an overall increase of $401,485 or a 12.2% increase from the preceding year. Personnel Development increased $5,131 or 37.9% driven by increased travel & training. Minor Furn & Equip increased $56,960, driven by minor apparatus expenditures. Outside Services increased $75,829, driven by increased janitorial services expense. Equip Maint & Repair increased $5,336 or 36.7% driven by BRiCk pipe leak repair. Insurance increased $66,567 or 60.3% driven by increased annual insurance billing. Capital Expenditures increased $263,449, driven by equipment for athletic fields.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 1,713,620	$ 1,806,397	$ 92,777	5.4%
Personnel Development	13,556	18,687	5,131	37.9%
Supplies	88,583	95,120	6,537	7.4%
Minor Furn & Equip	7,507	64,468	56,960	758.7%
Outside Services	32,613	108,442	75,829	232.5%
Infr Maint & Repair	190,839	178,467	(12,372)	-6.5%
Equip Maint & Repair	14,543	19,878	5,336	36.7%
Utilities	347,112	187,297	(159,815)	-46.0%
Insurance	110,345	176,912	66,567	60.3%
Miscellaneous	54,667	45,929	(8,738)	-16.0%
Contribution to ISF	248,200	258,024	9,824	4.0%
Cost Allocation Exp	477,088	477,088	-	0.0%
Capital Expenditures	860	264,309	263,449	30634.0%
	$ 3,299,533	$ 3,701,018	$ 401,485	12.2%

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was $1,537,786 through May 31, 2026. This represents an overall increase of $190,620 or a 14.1% increase from the preceding year.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Charges for Services	$ 1,324,265	$ 1,514,807	$ 190,542	14.4%
Investment Earnings	22,901	22,979	78	0.3%
Transfer In	-	-	-	N/A
	$ 1,347,166	$ 1,537,786	$ 190,620	14.1%

Expenditures

Expenditures through May 31, 2026 totaled $1,589,087. This represents an overall increase of $505,014 or a 46.6% increase from the preceding year. Personnel increased $306,128 or 21.7% driven by an increase in salaries and related benefits for added positions, as well as overtime expense for Fire Medical Transport. Personnel Grant Reimbursement has decreased $124,556 or 26.1% as ARPA money is used up. Supplies increased $13,672 or 19.5% driven by an increase in safety supplies expense. Contribution to ISF increased $58,968 or 135.0% driven by increased budgeted allocation for the Contribution to Equipment Services Fund and IT Contribution.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	$ 1,412,461	$ 1,718,589	$ 306,128	21.7%
Personnel Grant Reimburse	(477,536)	(352,980)	124,556	-26.1%
Med Director/Lease	35,350	37,040	1,690	4.8%
Supplies	70,117	83,789	13,672	19.5%
Contribution to ISF	43,680	102,648	58,968	135.0%
	$ 1,084,073	$ 1,589,087	$ 505,014	46.6%

STREET MAINTENANCE FUND

Revenues

This fund is made up of transfers from the General Fund derived from the portion of the M&O rate designated for street maintenance. Street Maintenance revenue was $1,771,923 through May 31, 2026. The Street Maintenance allocation is a function of property tax collection receipt timing.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Investment Earnings	$ 25,373	$ 27,163	$ 1,789	7.1%
Transfer In	1,663,276	1,744,761	81,485	4.9%
	$ 1,688,649	$ 1,771,923	$ 83,274	4.9%

Expenditures

Expenditures through May 31, 2026 totaled $149,701. The Street Maintenance Fund has budgeted for engineering and other outside services and street maintenance and repair expense for FY 2026.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Outside Services	$ 24,286	$ -	$ (24,286)	-100.0%
Infr Maint & Repair	743,208	149,701	(593,507)	-79.9%
Capital Expenditures	6,055	-	(6,055)	-100.0%
	$ 773,549	$ 149,701	$ (623,848)	-80.6%

Item E.

May-26

General Fund - Schedule of Revenues

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ACTUAL AMOUNT	FY2026 BUDGET BALANCE	ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
Ad Val Taxes - General	29,801,570	32,239,467	-	32,239,467	32,391,100	(151,633)	100.47%	100.17%
Ad Val Taxes - Delinquent	91,955	130,000	-	130,000	164,048	(34,048)	126.19%	70.73%
Ad Val Taxes - Pen & Int	169,551	230,000	-	230,000	174,925	55,075	76.05%	73.72%
PROPERTY TAXES TOTAL	$ 30,063,075	$ 32,599,467		$ 32,599,467	$ 32,730,074	$ (130,607)	100.40%	99.84%
Sales Tax	7,655,418	15,987,468	-	15,987,468	7,867,276	8,120,192	49.21%	50.08%
Liquor Tax	123,952	258,743	-	258,743	124,131	134,612	47.97%	57.41%
SALES TAX TOTAL	$ 7,779,370	$ 16,246,211		$ 16,246,211	$ 7,991,407	$ 8,254,804	49.19%	50.18%
W&S Franchise Fee	729,890	1,138,628	-	1,138,628	751,787	386,841	66.03%	66.67%
Electric Util Franchise	1,291,018	2,097,324	-	2,097,324	1,302,186	795,138	62.09%	64.02%
Telephone Franchise Fees	30,963	54,080	-	54,080	27,853	26,227	51.50%	59.54%
Telecable Franchise Fees	71,438	129,137	-	129,137	66,119	63,018	51.20%	57.53%
Natural Gas Franchise Fee	356,981	360,431	-	360,431	425,598	(65,167)	118.08%	103.00%
Solid Waste Franchise Fee	173,795	308,256	-	308,256	191,034	117,222	61.97%	58.64%
SW Internal Srv Franchise	215,656	336,423	-	336,423	233,355	103,068	69.36%	66.67%
FRANCHISE FEES TOTAL	$ 2,869,741	$ 4,424,279		$ 4,424,279	$ 2,997,933	$ 1,426,346	67.76%	67.46%
INVESTMENT EARNINGS TOTAL	$ 655,987	$ 828,100	$ -	$ 828,100	$ 548,055	$ 280,045	66.18%	109.33%
LICENSE, PERMIT, FEE TOTAL	$ 654,628	$ 1,474,716	$ -	$ 1,474,716	$ 1,049,847	$ 424,869	71.19%	42.10%
FINES TOTAL	$ 377,998	$ 655,243	$ -	$ 655,243	$ 324,873	$ 330,370	49.58%	44.31%
CHARGES FOR SERVICES TOTAL	$ 200,347	$ 363,722	$ -	$ 363,722	$ 475,995	$ (112,273)	130.87%	69.01%
MISC TOTAL	$ 211,645	$ 604,384	$ 354,053	$ 958,437	$ 406,063	$ 552,374	42.37%	35.27%
SALE OF CAPITAL TOTAL	$ -	$ -	$ -	$ -	$ 42,000	$ (42,000)	N/A	0.00%
Cost Allocation From SRF	25,152	37,710	-	37,710	11,816	25,894	31.33%	66.70%
Cost allocation from 4A	107,504	161,260	-	161,260	107,504	53,756	66.67%	66.67%
Cost allocation from 4B	70,216	105,320	-	105,320	70,216	35,104	66.67%	66.67%
Cost allocation from PPF	477,088	715,620	-	715,620	477,088	238,532	66.67%	66.67%
Cost allocation from HMF	17,752	26,630	-	26,630	17,752	8,878	66.66%	66.66%
Cost allocation from TIF	25,064	37,590	-	37,590	25,064	12,526	66.68%	66.68%
Cost allocation from Misc SRF	12,480	18,720	-	18,720	12,480	6,240	66.67%	66.67%
Cost allocation from DS	813	1,220	-	1,220	464	756	38.03%	66.67%
Cost allocation from WS	875,600	1,313,390	-	1,313,390	875,600	437,790	66.67%	66.67%
Cost allocation from SW	35,456	53,180	-	53,180	36,520	16,660	68.67%	66.67%
Cost allocation from Golf	192,176	268,260	-	268,260	192,176	76,084	71.64%	66.67%
Cost allocation from CEM	520	780	-	780	520	260	66.67%	66.67%
Cost allocation from ERF	3,900	5,850	-	5,850	2,512	3,338	42.94%	66.67%
Cost allocation from ESF	116,144	174,220	-	174,220	116,144	58,076	66.67%	66.67%
Cost allocation from SSR	175,336	263,000	-	263,000	175,336	87,664	66.67%	66.67%
Cost allocation from HIF	380,864	-	-	-	-	-	N/A	66.67%
COST ALLOCATION REV TOTAL	$ 2,516,065	$ 3,182,750		$ 3,182,750	$ 2,121,192	$ 1,061,558	66.65%	66.67%
Receipts from Counties	-	-	-	-	-	-	N/A	0.00%
Receipts From State	-	-	-	-	19,884	(19,884)	N/A	N/A
Receipts From Federal Govn	992,777	1,016,038	-	1,016,038	1,061,414	(45,376)	104.47%	100.20%
Receipts From Other Agencies	-	-	-	-	-	-	N/A	N/A
INTERGOVERNMENTAL TOTAL	$ 992,777	$ 1,016,038	$ -	$ 1,016,038	$ 1,081,298	$ (65,260)	106.42%	99.35%
School Resource Officers	518,498	1,220,507	-	1,220,507	622,749	597,758	51.02%	50.00%
Auto Task Force Reimb	30,340	41,618	-	41,618	-	41,618	0.00%	72.90%
Reimbursable Overtime	3,987	-	-	-	(1,062)	1,062	N/A	N/A
OPER GRANT & CONTR TOTAL	$ 552,825	$ 1,262,125		$ 1,262,125	$ 621,687	$ 640,438	49.26%	51.25%
Transfer from ERF-Government	-	-	-	-	-	-	N/A	N/A
Transfer from WS	753,368	-	-	-	755,007	(755,007)	N/A	66.67%
Transfer In	-	1,511,626	-	1,511,626	-	1,511,626	0.00%	0.00%
Transfer From 4A	90,739	-	-	-	90,739	(90,739)	N/A	66.67%
Transfer From TIF2	154,643	-	-	-	159,282	(159,282)	N/A	66.67%
Transfer from Support Svc	-	-	31,750	31,750	-	31,750	0.00%	N/A
TRANSFER IN TOTAL	$ 998,750	$ 1,511,626	$ 31,750	$ 1,543,376	$ 1,005,029	$ 538,347	65.12%	30.98%
TOTAL REVENUE	$ 47,873,208	$ 64,168,661	$ 385,803	$ 64,554,464	$ 51,395,452	$ 13,159,012	79.62%	74.75%

Item E.

May-26

General Fund - Schedule of Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DIVISIONS	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL AMOUNT	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
GENERAL GOVERNMENT									
City Council	45,972	54,692	-	54,692	1,322	25,783	27,587	47.14%	51.22%
City Manager's Office	933,713	1,442,142	31,750	1,473,892	784	949,048	524,060	64.39%	68.78%
City Secretary's Office	567,899	895,154	-	895,154	35,734	507,626	351,794	56.71%	62.60%
Communications	381,174	654,910	-	654,910	912	390,732	263,266	59.66%	59.70%
Finance	1,015,546	1,883,444	-	1,883,444	40,725	1,172,501	670,218	62.25%	59.67%
Non-Departmental	1,039,675	568,416	385,878	954,294	190,101	1,275,328	(511,135)	133.64%	152.48%
Human Resources	810,749	1,310,652	-	1,310,652	32,105	855,774	422,773	65.29%	60.58%
Judicial	84,830	137,650	-	137,650	-	78,367	59,283	56.93%	61.75%
Legal Services	537,690	762,468	-	762,468	58,175	476,221	228,071	62.46%	55.68%
Municipal Court	334,640	559,167	-	559,167	5,196	310,188	243,783	55.47%	58.99%
Records Management	115,168	123,239	-	123,239	3,689	77,487	42,064	62.88%	88.26%
Purchasing	193,116	304,133	-	304,133	5,244	221,292	77,597	72.76%	57.19%
Risk Management	-	24	-	24	-	-	24	0.00%	N/A
GENERAL GOVERNMENT TOTAL	**$ 6,060,171**	**$ 8,696,091**	**$ 417,628**	**$ 9,113,719**	**$ 373,986**	**$ 6,340,349**	**$ 2,399,383**	**69.57%**	**68.45%**
PUBLIC SAFETY									
Fire	7,635,065	12,136,501	40,450	12,176,951	289,801	7,932,119	3,955,031	65.14%	64.77%
Police	12,313,974	20,242,250	-	20,242,250	117,058	13,585,755	6,539,438	67.12%	63.08%
Marshals Service	626	-	-	-	-	-	-	N/A	N/A
Public Safety Communications	1,778,025	2,627,602	-	2,627,602	9,217	1,679,550	938,836	63.92%	57.92%
PUBLIC SAFETY TOTAL	**$ 21,727,689**	**$ 35,006,353**	**$ 40,450**	**$ 35,046,803**	**$ 416,075**	**$ 23,197,423**	**$ 11,433,305**	**66.19%**	**63.20%**
PUBLIC WORKS									
Drainage Maint	371,873	551,411	-	551,411	3,239	293,062	255,110	53.15%	50.08%
Engineering/Capital	650,687	174,720	75,209	249,929	20,367	914,658	(685,096)	365.97%	44.33%
Engineering/Development	510,050	577,926	137,728	715,654	216,095	268,897	230,662	37.57%	53.38%
Engineering/Inspections	362,237	626,558	-	626,558	500	385,710	240,348	61.56%	59.83%
Facilities Maintenance	773,942	976,169	97,525	1,073,694	119,121	618,951	335,622	57.65%	64.36%
Public Works Admin	592,593	1,059,020	529	1,059,549	1,030	621,969	436,551	58.70%	59.93%
Streets Pavement Maint	1,800,070	4,239,778	107,252	4,347,030	864,894	1,443,712	2,038,424	33.21%	52.10%
Traffic Maint	690,426	1,449,252	360,363	1,809,615	106,108	1,155,209	548,298	63.84%	37.07%
PUBLIC WORKS TOTAL	**$ 5,751,879**	**$ 9,654,834**	**$ 778,606**	**$ 10,433,440**	**$ 1,331,354**	**$ 5,702,168**	**$ 3,399,918**	**54.65%**	**50.99%**
NEIGHBORHOOD SERVICES									
Animal Services	480,956	805,810	-	805,810	3,354	480,486	321,970	59.63%	59.05%
Code Enforcement	513,190	793,370	-	793,370	5,624	526,317	261,429	66.34%	64.28%
Environmental Services	94,879	134,707	-	134,707	-	84,108	50,599	62.44%	61.27%
Neighborhood Svcs Admin	1,013	-	-	-	-	-	-	N/A	N/A
NEIGHBORHOOD SERVICES TOTAL	**$ 1,090,037**	**$ 1,733,887**	**$ -**	**$ 1,733,887**	**$ 8,978**	**$ 1,090,911**	**$ 633,998**	**62.92%**	**61.66%**
DEVELOPMENT SERVICES									
Building Inspections	576,142	978,152	-	978,152	295	551,639	426,218	56.40%	64.34%
Community Development	494,671	799,077	-	799,077	5,267	501,880	291,930	62.81%	28.43%
Economic Development	873,659	1,129,787	-	1,129,787	333,117	860,384	(63,714)	76.15%	1668.24%
DEVELOPMENT SERVICES TOTAL	**$ 1,944,471**	**$ 2,907,016**	**$ -**	**$ 2,907,016**	**$ 338,679**	**$ 1,913,903**	**$ 654,434**	**65.84%**	**72.34%**
CULTURE & RECREATION									
Library	962,233	1,364,753	-	1,364,753	69,366	872,169	423,218	63.91%	64.77%
Parks	1,150,310	1,934,230	61,400	1,995,630	35,072	1,323,181	637,377	66.30%	67.58%
Parks & Recreation Admin	140	-	-	-	-	(30)	30	N/A	N/A
ROW Maintenance	350,795	687,558	(6,900)	680,658	203,156	286,258	191,244	42.06%	57.47%
Senior Center	148,679	236,500	-	236,500	3,957	155,353	77,190	65.69%	64.71%
CULTURE & RECREATION TOTAL	**$ 2,612,157**	**$ 4,223,041**	**$ 54,500**	**$ 4,277,541**	**$ 311,552**	**$ 2,636,930**	**$ 1,329,060**	**61.65%**	**64.85%**
TRANSFER OUT									
Transfers Out	1,663,276	1,735,548	-	1,735,548	-	1,744,761	(9,213)	100.53%	101.06%
Transfer Out-Non Bond CIP	-	-	-	-	-	25,000	(25,000)	N/A	N/A
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	**$ 1,663,276**	**$ 1,735,548**	**$ -**	**$ 1,735,548**	**$ -**	**$ 1,769,761**	**$ (34,213)**	**101.97%**	**101.06%**
TOTAL EXPENDITURE	**$ 40,849,680**	**$ 63,956,770**	**$ 1,291,184**	**$ 65,247,954**	**$ 2,780,623**	**$ 42,651,446**	**$ 19,815,885**	**65.37%**	**63.19%**

May-26

Water and Sewer Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	14,897,254	30,092,338	-	30,092,338	-	16,865,042	13,227,296	56.04%	52.6%
LICENSE,PERMIT & FEE	9,639	20,000	-	20,000	-	9,017	10,983	45.08%	48.20%
INVESTMENT EARNINGS	453,539	450,000	-	450,000	-	431,790	18,210	95.95%	100.79%
MISCELLANEOUS	47,177	43,922	-	43,922	-	35,960	7,962	81.87%	107.41%
IMPACT FEE	435,145	1,030,000	-	1,030,000	-	353,839	676,161	34.35%	42.25%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	0.00%	0.00%
OFS-SALE OF CAPITAL	-	-	-	-	-	2,974	(2,974)	N/A	0.00%
TRANSFER IN	31,119	46,979	-	46,979	-	31,452	15,527	66.95%	66.24%
TOTAL REVENUE	**$ 15,873,873**	**$ 31,727,239**	**$ -**	**$ 31,727,239**	**$ -**	**$ 17,730,075**	**$ 13,997,164**	**55.88%**	**53.01%**
PERSONNEL	2,011,990	3,285,442	-	3,285,442	-	1,948,189	1,337,253	59.30%	58.73%
PERSONNEL DEVELOPMNT	88,880	115,173	-	115,173	-	106,626	8,547	92.58%	52.45%
SUPPLIES	84,721	119,995	-	119,995	13,212	64,828	41,956	54.03%	71.40%
MINOR FURN & EQUIP	92,445	221,275	18,828	240,103	2,504	94,259	143,341	39.26%	32.18%
OUTSIDE SERVICES	152,022	737,486	(14,007)	723,479	88,601	181,427	453,451	25.08%	31.47%
WATER PURCHASES	2,224,111	5,966,161	-	5,966,161	-	2,431,474	3,534,687	40.75%	40.17%
SEWER TREATMENT	2,996,295	5,938,334	-	5,938,334	-	2,916,431	3,021,903	49.11%	51.36%
INFR MAINT & REPAIR	105,697	286,050	34,142	320,192	2,705	169,106	148,381	52.81%	37.02%
EQUIP MAINT & REPAIR	25,190	25,325	(4,821)	20,504	2,773	5,058	12,673	24.67%	74.94%
UTILITIES	161,886	396,441	-	396,441	-	162,321	234,120	40.94%	38.20%
INSURANCE	130,373	298,308	-	298,308	-	185,158	113,150	62.07%	108.03%
MISC	784,776	1,297,350	-	1,297,350	6,644	831,558	459,149	64.10%	56.56%
CONTRIBUTION TO ISF	1,406,104	2,312,991	-	2,312,991	-	1,542,000	770,991	66.67%	66.67%
COST ALLOCATION EXP	875,600	1,313,390	-	1,313,390	-	875,600	437,790	66.67%	66.67%
CAPITAL EXPENDITURES	64,069	263,500	-	263,500	110,299	14,013	139,189	5.32%	23.92%
DEBT SERVICE CHARGES	6,055,489	7,536,331	-	7,536,331	-	6,082,262	1,454,069	80.71%	86.96%
TRANSFERS OUT	-	-	-	-	-	-	-	N/A	0.00%
TRANSFERS OUT-GENERAL FUND	753,368	1,132,511	-	1,132,511	-	755,007	377,504	66.67%	66.67%
TOTAL EXPENDITURE	**$ 18,013,016**	**$ 31,246,063**	**$ 34,142**	**$ 31,280,205**	**$ 226,737**	**$ 18,365,315**	**$ 12,688,153**	**58.71%**	**57.27%**

For purposes of this report, the Water & Wastewater Fund is combined with the Water Impact Fee Fund and Sewer Impact Fee Fund, referred to throughout as the Water & Wastewater Fund for collective reporting purposes.

May-26

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	3,827,709	7,993,732	-	7,993,732	-	3,933,639	4,060,093	49.21%	50.08%
OFS-SALE OF CAPITAL	1,217,460	-	-	-	-	1,096,349	(1,096,349)	N/A	51.26%
INVESTMENT EARNINGS	157,436	220,500	-	220,500	-	152,553	67,947	69.18%	209.91%
MISCELLANEOUS	278,329	310,622	-	310,622	-	300,854	9,768	96.86%	92.29%
TOTAL REVENUE	**$ 5,480,934**	**$ 8,524,854**	**$ -**	**$ 8,524,854**	**$ -**	**$ 5,483,395**	**$ 3,041,459**	**64.32%**	**52.72%**
PERSONNEL	445,375	738,400	-	738,400	-	482,945	255,456	65.40%	60.09%
PERSONNEL DEVELOPMNT	41,582	119,500	-	119,500	3,440	88,009	28,051	73.65%	40.94%
SUPPLIES	4,401	6,500	-	6,500	-	4,612	1,888	70.95%	50.29%
MINOR FURN & EQUIP	-	-	-	-	-	-	-	N/A	0.00%
OUTSIDE SERVICES	83,116	155,000	-	155,000	11,395	44,756	98,849	28.87%	51.13%
INFR MAINT & REPAIR	13,581	27,500	-	27,500	-	14,523	12,977	52.81%	49.38%
UTILITIES	5,376	20,915	-	20,915	-	5,701	15,214	27.26%	20.00%
MISC	217,422	332,500	-	332,500	9,175	214,368	108,957	64.47%	64.21%
INCENTIVE PAYMENTS	1,002,535	7,445,000	15,632	7,460,632	2,972,750	1,435,895	3,051,987	19.25%	16.74%
CONTRIBUTION TO ISF	308,816	124,972	-	124,972	-	83,312	41,660	66.66%	66.67%
COST ALLOCATION EXP	107,504	161,260	-	161,260	-	107,504	53,756	66.67%	66.67%
CAPITAL EXPENDITURES	1,693,498	-	-	-	-	10	(10)	N/A	153.95%
TRANSFER OUT-DEBT SERVICE	3,333,583	3,997,929	(136,109)	3,861,820	-	2,951,233	910,587	76.42%	80.78%
TRANSFERS OUT	90,739	-	136,109	136,109	-	90,739	45,370	66.67%	66.67%
TOTAL EXPENDITURE	**$ 7,347,529**	**$ 13,129,476**	**$ 15,632**	**$ 13,145,108**	**$ 2,996,760**	**$ 5,523,606**	**$ 4,624,741**	**42.02%**	**54.90%**

Item E.

May-26

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	3,827,709	7,993,732	-	7,993,732	-	3,933,639	4,060,093	49.21%	50.08%
INVESTMENT EARNINGS	84,358	117,600	-	117,600	-	70,401	47,199	59.87%	64.89%
MISCELLANEOUS	3,400	46,007	(28,000)	18,007	-	-	18,007	0.00%	8.20%
TOTAL REVENUE	**$ 3,915,467**	**$ 8,157,339**	**$ (28,000)**	**$ 8,129,339**	**$ -**	**$ 4,004,041**	**$ 4,125,298**	**49.25%**	**50.10%**
PERSONNEL	233,941	370,347	-	370,347	-	198,201	172,146	53.52%	67.28%
PERSONNEL DEVELOPMNT	2,108	4,865	-	4,865	-	3,813	1,052	78.39%	43.33%
SUPPLIES	708	4,500	-	4,500	-	75	4,425	1.67%	33.43%
MINOR FURN & EQUIP	20,034	32,900	-	32,900	3,255	20,795	8,850	63.21%	59.20%
OUTSIDE SERVICES	12,354	30,000	-	30,000	8,895	10,951	10,153	36.50%	60.22%
INFR MAINT & REPAIR	-	-	28,000	28,000	-	16,265	11,735	58.09%	N/A
MISC	62,225	141,440	75,000	216,440	30,082	84,899	101,458	39.23%	44.33%
UTILITIES	-	52,600	-	52,600	-	-	52,600	0.00%	0.00%
INCENTIVE PAYMENTS	23,293	39,203	-	39,203	36,953	-	2,250	0.00%	17.11%
CONTRIBUTION TO ISF	24,344	5,402	-	5,402	-	3,600	1,802	66.64%	66.68%
COST ALLOCATION EXP	70,216	105,320	-	105,320	-	70,216	35,104	66.67%	66.67%
CAPITAL EXPENDITURES	61,380	50,000	1,300	51,300	-	1,300	50,000	2.53%	87.50%
TRANSFER OUT-PARK PERF	2,166,632	3,518,518	(107,285)	3,411,233	-	2,345,680	1,065,553	68.76%	66.67%
TRANSFER OUT-DEBT SERVICE	2,413,083	3,641,078	-	3,641,078	-	2,879,719	761,359	79.09%	79.49%
TRANSFER OUT-NON BOND CIP	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT-GOLF	1,145,773	1,155,874	-	1,155,874	-	770,584	385,290	66.67%	98.28%
TRANSFER OUT-CHISENHALL	-	-	967,496	967,496	-	259,278	708,218	26.80%	N/A
TRANSFER OUT-BARTLETT	-	-	195,607	195,607	-	-	195,607	0.00%	N/A
TOTAL EXPENDITURE	**$ 6,236,092**	**$ 9,152,047**	**$ 1,160,118**	**$ 10,312,165**	**$ 79,186**	**$ 6,665,377**	**$ 3,567,602**	**64.64%**	**74.22%**

Item E.

May-26

Parks Performance Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,706,270	2,941,652	-	2,941,652	-	1,475,568	1,466,084	50.16%	72.01%
INVESTMENT EARNINGS	33,452	49,000	-	49,000	-	19,881	29,119	40.57%	324.78%
MISCELLANEOUS	62,270	100,000	-	100,000	-	55,355	44,645	55.35%	1511.41%
TRANSFER IN-4B	2,166,632	3,518,518	-	3,518,518	-	2,345,680	1,172,838	66.67%	66.67%
TOTAL REVENUE	**$ 3,968,624**	**$ 6,609,170**	**$ -**	**$ 6,609,170**	**$ -**	**$ 3,896,484**	**$ 2,712,686**	**58.96%**	**70.44%**
PERSONNEL	1,713,620	3,402,633	84,598	3,487,231	-	1,806,397	1,680,834	51.80%	55.06%
PERSONNEL DEVELOPMNT	13,556	130,049	(88,504)	41,645	-	18,687	22,958	44.87%	57.11%
SUPPLIES	88,583	193,162	1,726	195,390	67,518	95,120	32,752	48.68%	46.04%
MINOR FURN & EQUIP	7,507	141,043	(31,846)	109,197	4,084	64,468	40,645	59.04%	17.63%
OUTSIDE SERVICES	32,613	68,738	76,131	142,769	16,542	108,442	17,785	75.96%	22.98%
INFR MAINT & REPAIR	190,839	349,421	75,379	426,800	176,965	178,467	71,369	41.82%	59.92%
EQUIP MAINT & REPAIR	14,543	121,784	(89,030)	38,361	13,138	19,878	5,345	51.82%	49.23%
UTILITIES	347,112	581,712	(4,850)	576,862	-	187,297	389,565	32.47%	62.14%
INSURANCE	110,345	170,043	8,500	178,543	-	176,912	1,631	99.09%	100.00%
MISC	54,667	186,770	(10,462)	170,199	46,876	45,929	77,394	26.99%	38.90%
CONTRIBUTION TO ISF	248,200	387,040	10,000	397,040	-	258,024	139,016	64.99%	66.67%
COST ALLOCATION EXP	477,088	715,620	-	715,620	-	477,088	238,532	66.67%	66.67%
CAPITAL EXPENDITURES	860	161,152	256,173	417,325	4,072	264,309	148,944	63.33%	0.30%
TOTAL EXPENDITURE	**$ 3,299,533**	**$ 6,609,167**	**$ 287,815**	**$ 6,896,982**	**$ 329,195**	**$ 3,701,018**	**$ 2,866,769**	**53.66%**	**54.61%**

May-26

MEDICAL TRANSPORT - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,324,265	2,281,052	-	2,281,052	-	1,514,807	766,245	66.41%	67.56%
INVESTMENT EARNINGS	22,901	39,200	-	39,200	-	22,979	16,221	58.62%	57.25%
TRANSFER IN	-	-	-	-	-	-	-	N/A	0.00%
TOTAL REVENUE	**$ 1,347,166**	**$ 2,320,252**	**$ -**	**$ 2,320,252**	**$ -**	**$ 1,537,786**	**782,466**	**66.28%**	**51.52%**
PERSONNEL	1,412,461	2,563,079	-	2,563,079	-	1,718,589	844,490	67.05%	60.36%
PERSONNEL DEVELOPMNT	-	3,000	-	3,000	-	-	3,000	0.00%	N/A
PERSONNEL GRANT REIMBURSE	(477,536)	(1,263,755)	-	(1,263,755)	-	(352,980)	(910,775)	27.93%	N/A
MED DIRECTOR/LEASE	35,350	95,000	-	95,000	26,560	37,040	31,400	38.99%	37.19%
SUPPLIES	70,117	126,484	-	126,484	62,291	83,789	(19,597)	66.25%	67.54%
MINOR FURN & EQUIP	-	15,000	-	15,000	-	-	15,000	0.00%	N/A
CONTRIBUTION TO ISF	43,680	153,962	-	153,962	-	102,648	51,314	66.67%	66.67%
MISC	-	5,270	-	5,270	-	-	5,270	0.00%	N/A
TOTAL EXPENDITURE	**$ 1,084,073**	**$ 1,698,040**	**$ -**	**$ 1,698,040**	**$ 88,851**	**$ 1,589,087**	**$ 20,102**	**93.58%**	**41.63%**

May-26

STREET MAINTENANCE FUND - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
PROPERTY TAXES	-	-	-	-	-	-	-	N/A	N/A
INVESTMENT EARNINGS	25,373	34,300	-	34,300	-	27,163	7,137	79.19%	126.87%
TRANSFER IN	1,663,276	1,667,045	-	1,667,045	-	1,744,761	(77,716)	104.66%	101.06%
TOTAL REVENUE	**$ 1,688,649**	**$ 1,701,345**	**$ -**	**$ 1,701,345**	**$ -**	**$ 1,771,923**	**(70,578)**	**104.15%**	**101.37%**
OUTSIDE SERVICES	24,286	30,000	150,000	187,800	30,000	-	157,800	0.00%	40.22%
INFR MAINT & REPAIR	743,208	1,686,345	(150,000)	1,528,545	432,125	149,701	946,719	9.79%	46.47%
CAPITAL EXPENDITURES	6,055	-	-	-	-	-	-	N/A	100.00%
TOTAL EXPENDITURE	**$ 773,549**	**$ 1,716,345**	**$ -**	**$ 1,716,345**	**$ 462,125**	**$ 149,701**	**$ 1,104,519**	**8.72%**	**46.44%**

Section 2

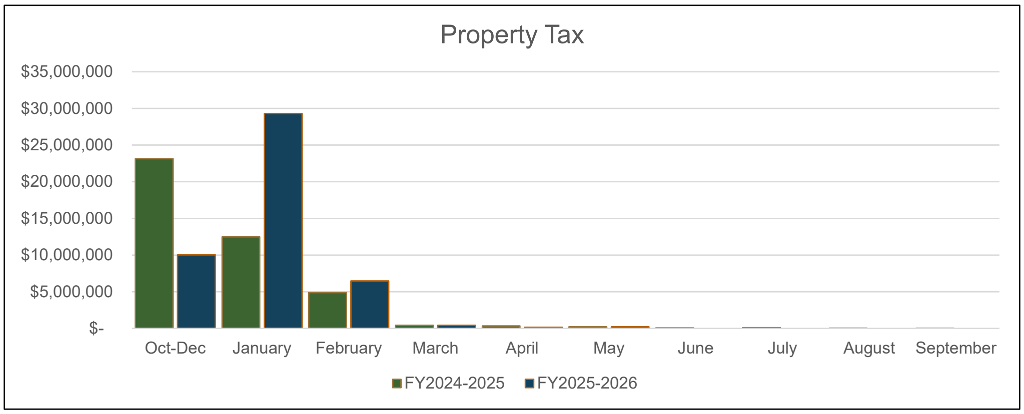
City of Burleson
Monthly Financial Report

This section contains a summary of the key economic indicators by analyzing major revenue sources and building permit activity.

Economic Analysis

2025-2026 YEAR-TO-DATE
Current Property Tax
General Fund, Debt Service Fund & TIF Fund

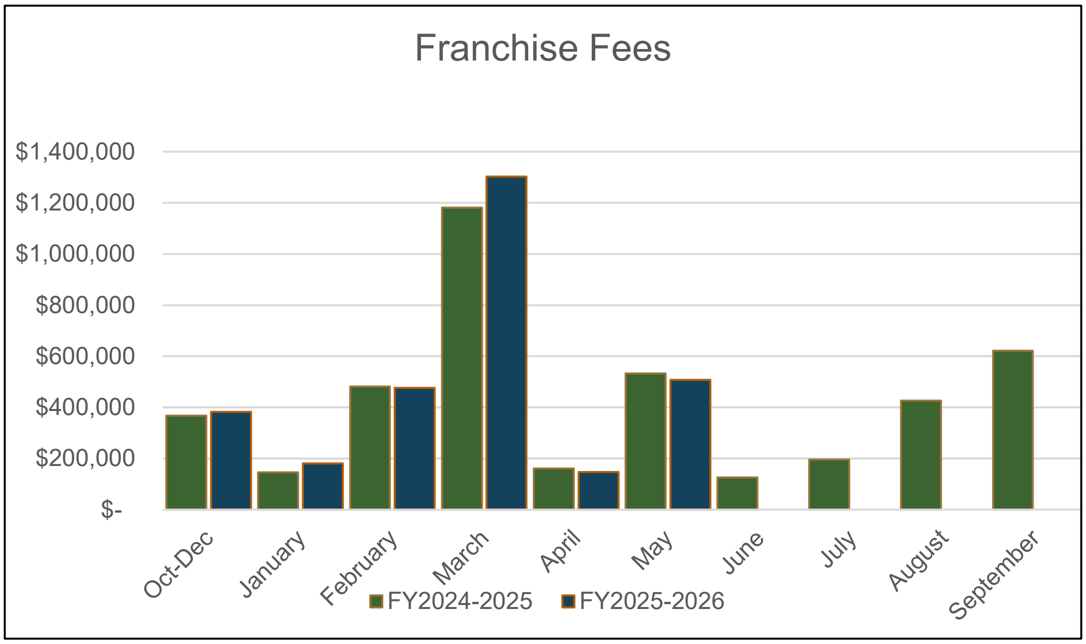
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 46,459,200	$ 10,016,959	21.56%	$ 23,126,271	$ (13,109,312)
January	46,459,200	29,317,725	63.10%	12,492,227	16,825,498
February	46,459,200	6,485,978	13.96%	4,893,977	1,592,001
March	46,459,200	415,498	0.89%	426,719	(11,221)
April	46,459,200	144,119	0.31%	338,456	(194,337)
May	46,459,200	207,532	0.45%	206,785	746
June	46,459,200	-	0.00%	69,788	-
July	46,459,200	-	0.00%	103,389	-
August	46,459,200	-	0.00%	37,248	-
September	46,459,200	-	0.00%	28,683	-
	$ 46,459,200	$ 46,587,811	100.28%	$ 41,723,543	$ 5,103,376



Note: The majority of property tax revenues are collected during the months of December through February.

2025-2026 YEAR-TO-DATE
Franchise Fees

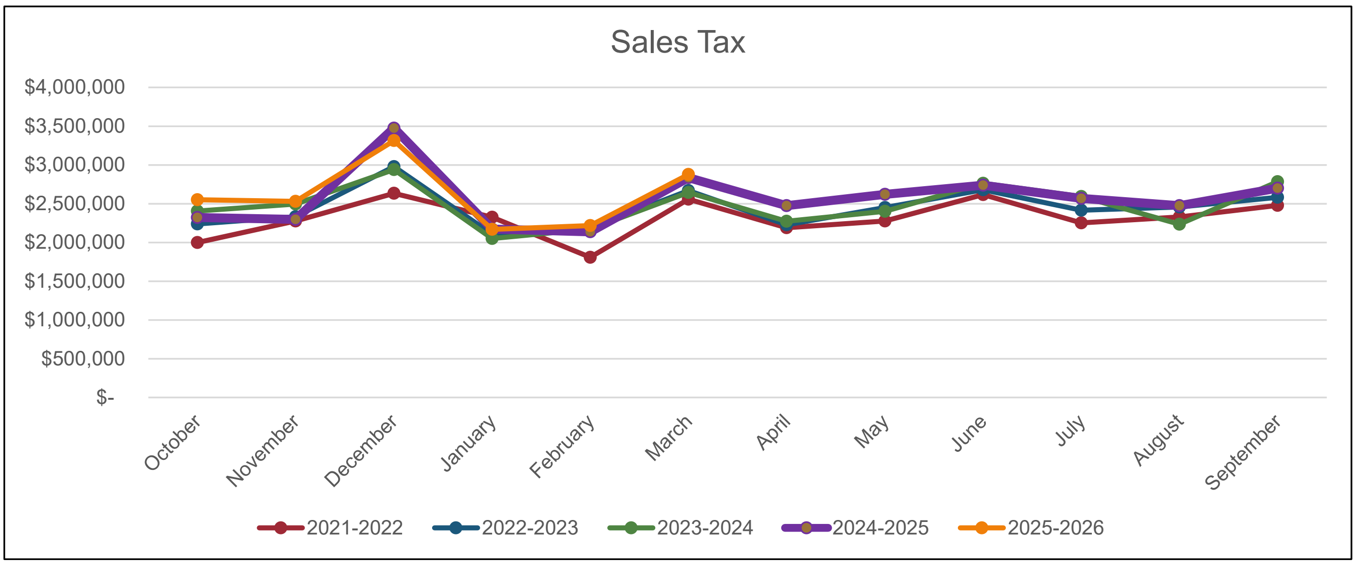
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 4,424,279	$ 382,695	8.65%	$ 367,602	$ 15,094
January	4,424,279	181,335	4.10%	146,135	35,200
February	4,424,279	476,038	10.76%	481,519	(5,480)
March	4,424,279	1,302,608	29.44%	1,180,701	121,907
April	4,424,279	147,436	3.33%	160,404	(12,968)
May	4,424,279	507,821	11.48%	533,381	(25,560)
June	4,424,279	-	0.00%	126,451	-
July	4,424,279	-	0.00%	195,711	-
August	4,424,279	-	0.00%	426,319	-
September	4,424,279	-	0.00%	621,582	-
	$ 4,424,279	$ 2,997,932	68%	$ 4,239,804	$ 128,192



2025-2026 YEAR-TO-DATE
Sales Tax

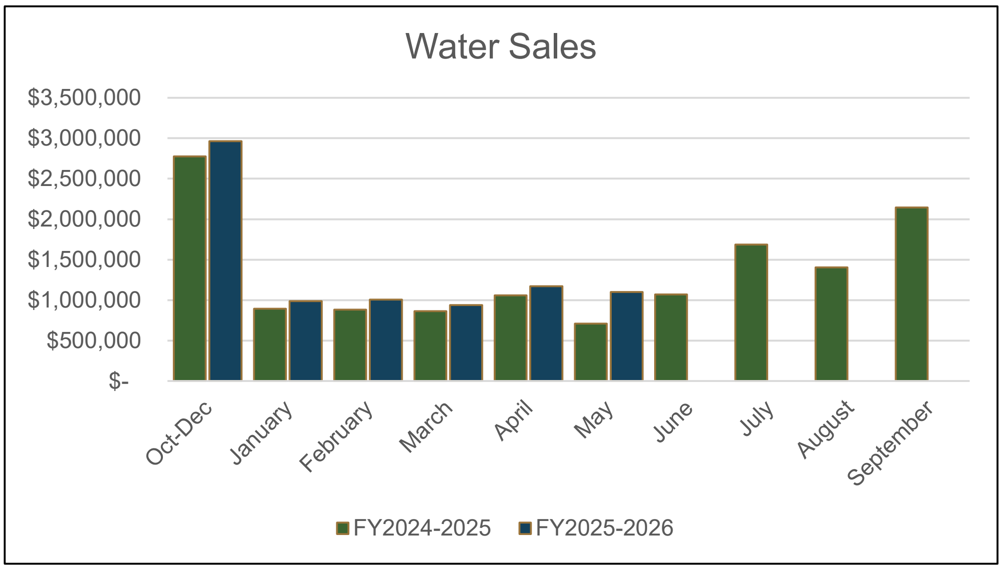
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Yr/Yr
October	$ 1,998,364	$ 2,239,452	$ 2,403,182	$ 2,321,829	$ 2,549,985	9.83%
November	2,277,226	2,333,010	2,494,301	2,297,690	2,531,132	10.16%
December	2,633,076	2,978,264	2,939,609	3,475,055	3,313,078	-4.66%
January	2,323,372	2,106,184	2,050,363	2,174,013	2,168,225	-0.27%
February	1,808,447	2,177,853	2,173,995	2,136,609	2,217,858	3.80%
March	2,555,920	2,667,094	2,643,269	2,834,924	2,876,311	1.46%
April	2,191,113	2,228,368	2,272,540	2,475,770		
May	2,277,057	2,448,603	2,401,475	2,620,414		
June	2,616,093	2,677,685	2,762,150	2,737,616		
July	2,252,940	2,414,432	2,592,942	2,566,656		
August	2,330,043	2,455,662	2,234,574	2,473,866		
September	2,479,445	2,582,720	2,783,828	2,701,612		
	$ 27,743,096	$ 29,309,327	$ 29,752,228	$ 30,816,055	$ 15,656,589	
Year-Year %		5.65%	1.51%	3.58%	3.02%	

Note: The sales tax information from the Texas Comptroller of Public Accounts in reference to the City of Burleson Sales and Use Tax Collections for the most current period. March 2026 sales incurred represent the May 2026 sales tax collection amount.



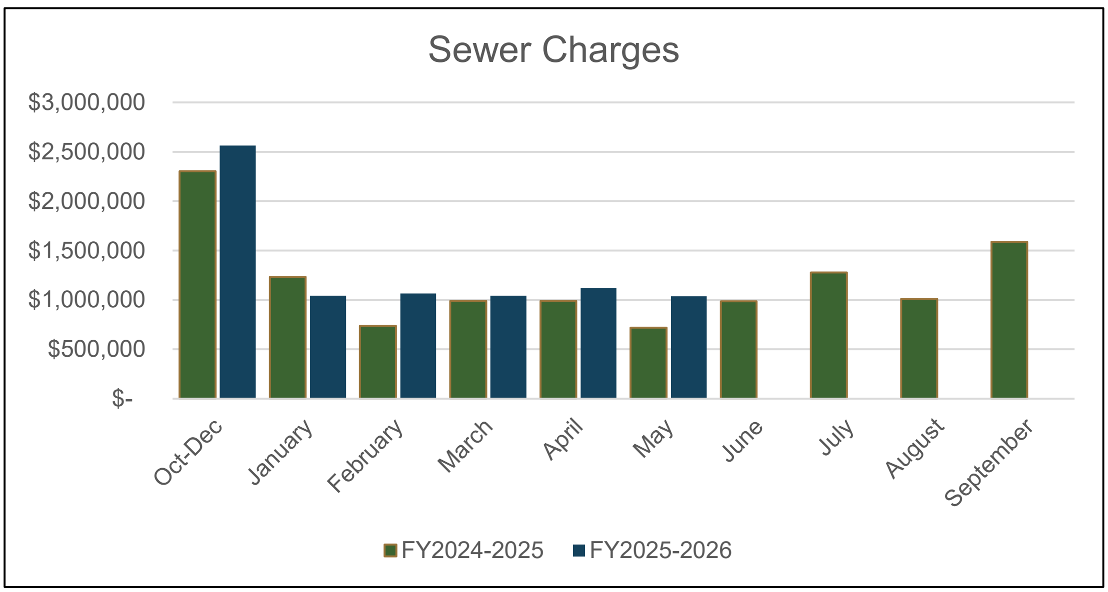
2025-2026 YEAR-TO-DATE
Water Sales

	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 15,589,797	$ 2,962,687	19.00%	$ 2,777,677	$ 185,009
January	15,589,797	987,462	6.33%	894,991	92,471
February	15,589,797	1,005,339	6.45%	882,223	123,115
March	15,589,797	938,788	6.02%	863,796	74,992
April	15,589,797	1,171,271	7.51%	1,057,309	113,962
May	15,589,797	1,100,540	7.06%	710,839	389,701
June	15,589,797	-	0.00%	1,068,550	-
July	15,589,797	-	0.00%	1,685,813	-
August	15,589,797	-	0.00%	1,406,135	-
September	15,589,797	-	0.00%	2,143,205	-
	$ 15,589,797	$ 8,166,086	52%	$ 13,490,539	$ 979,251



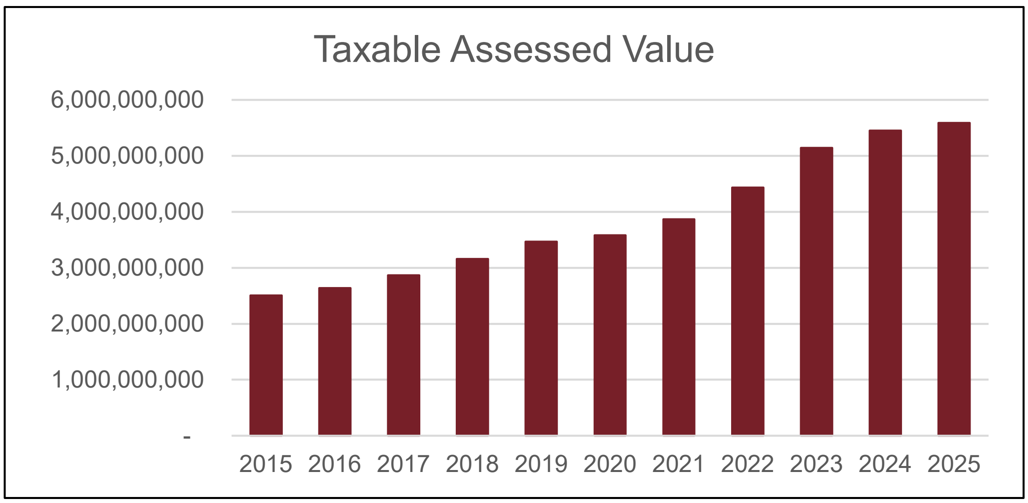
2025-2026 YEAR-TO-DATE
Sewer Charges

	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 13,564,736	$ 2,562,562	18.89%	$ 2,303,276	$ 259,285
January	13,564,736	1,041,957	7.68%	1,231,824	(189,867)
February	13,564,736	1,063,905	7.84%	739,565	324,340
March	13,564,736	1,043,075	7.69%	989,212	53,863
April	13,564,736	1,122,866	8.28%	987,582	135,284
May	13,564,736	1,035,766	7.64%	719,706	316,060
June	13,564,736	-	0.00%	986,144	-
July	13,564,736	-	0.00%	1,276,335	-
August	13,564,736	-	0.00%	1,012,411	-
September	13,564,736	-	0.00%	1,589,095	-
	$ 13,564,736	$ 7,870,131	58%	$ 11,835,150	$ 898,966



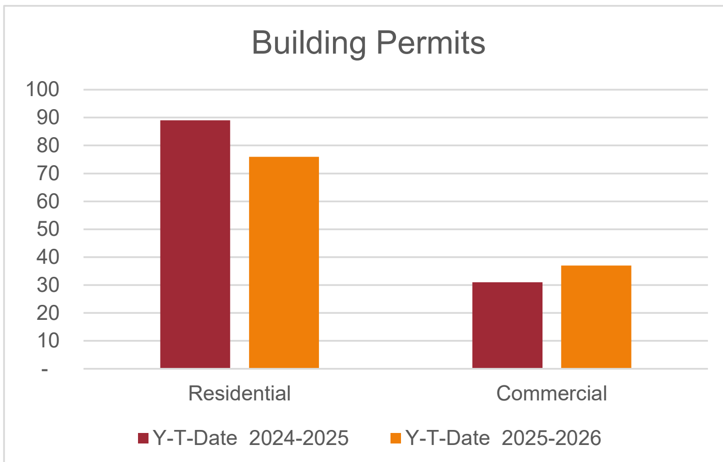
APPRAISAL ROLL COMPARISON

Tax Year Ending	Certified Taxable Value	% chg from PY
2015	2,509,253,607	-
2016	2,640,189,455	5.22%
2017	2,864,695,326	8.50%
2018	3,158,477,838	10.26%
2019	3,464,531,315	9.69%
2020	3,580,262,197	3.34%
2021	3,865,654,867	7.97%
2022	4,433,184,219	14.68%
2023	5,144,004,660	16.03%
2024	5,449,777,686	5.94%
2025	5,589,084,770	2.56%

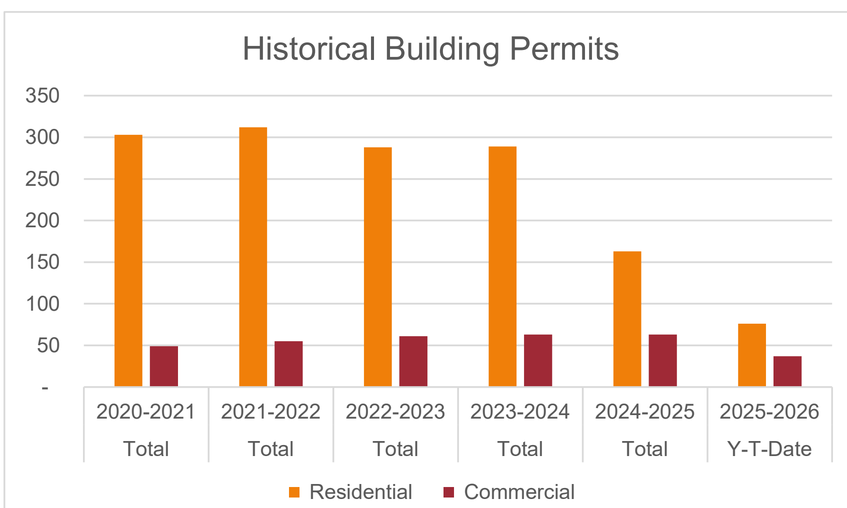


BUILDING PERMITS

	Y-T-Date 2024-2025	Y-T-Date 2025-2026
Residential	89	76
Commercial	31	37
Total	120	113



	Total 2020-2021	Total 2021-2022	Total 2022-2023	Total 2023-2024	Total 2024-2025	Y-T-Date 2025-2026
Residential	303	312	288	289	163	76
Commercial	49	55	61	63	63	37
Total	352	367	349	352	226	113



May-26

Fiscal Year to Date Interest Income by Fund

Budget vs. Actuals

Percent of Year Expired 66.7%

FUND	FY2026 REVISED BUDGET	FY2026 ACTUAL	FY2026 ACTUAL AS PERCENT OF BUDGET	ARBITRAGE RESERVE	FY2026 COMMITTED BOND PROJECTS	FY2026 AVAILABLE
General Fund	828,100	485,398	59%			
Medical Transport Fund	39,200	20,686	53%			
4A Fund	220,500	134,348	61%			
4B Fund	117,600	64,010	54%			
Parks Performance Fund	49,000	17,435	36%			
Hotel/Motel Tax Fund	18,450	12,297	67%			
Burleson TIF #2	49,000	22,301	46%			
Street Maintenance Fund	34,300	23,619	69%			
ARPA Grant Fund	-	11,043	N/A			
MC Juvenile Case Mgr SRF	270	-	0%			
MC Time Payment SRF	-	0	N/A			
MC Security and Tech SRF	6,600	3,656	55%			
PEG SRF	4,000	3,162	79%			
PID #1 Panchasarp	13,851	6,326	46%			
PID #2 Chisholm Summit	287	119	42%			
General Debt Service	125,000	121,166	97%			
4A Debt Service	-	205	N/A			
4B Debt Service	-	2,278	N/A			
Non-Bond Capital Project	-	60,522	N/A			
4A Non-Bond Fund	-	3,644	N/A			
4B Non-Bond Fund	-	2,787	N/A			
Street Impact Fee Fund	-	80,195	N/A			
Park Ded & Dev Fund	-	13,220	N/A			
Water & Wastewater Fund	450,000	374,594	83%			
Water Impact Fee Fund	-	11,017	N/A			
Sewer Impact Fee Fund	-	6,483	N/A			
W&S Non-Bond Fund	-	8,315	N/A			
Solid Waste Fund	20,000	7,578	38%			
Hidden Creek Golf Course	1,500	(1,342)	-89%			
Golf Non-Bond Fund	-	808	N/A			
Cemetery Fund	27,440	13,374	49%			
Ceme Roylt Non-Bond Fund	-	1,560	N/A			
Chisenhall Sports Complex Fund	-	47	N/A			
Bartlett Park Soccer Complex	-	-	N/A			
Equipment Services Fund	19,201	7,908	41%			
Eqpt Replacement - Governmental	150,000	124,346	83%			
Eqpt Replacement - Proprietary	30,000	8,031	27%			
Eqpt Replacement - Support Services	-	-	N/A			
Support Services Fund	44,100	7,587	17%			
Health Insurance Fund	100,000	59,963	60%			
OPERATING FUND SUBTOTAL	**$ 2,348,399**	**$ 1,718,686**	**73.2%**			
Mineral Lease CIP Fund	-	5,326	N/A	-	5,326	-
ROYALTY FUND SUBTOTAL	**$ -**	**$ 5,326**	**N/A**	**$ -**	**$ 5,326**	**$ -**
General CO Bond	-	294,342	N/A	35,141	259,201	-
General GO Bond	-	315,806	N/A	44,965	270,841	-
Public Safety CO Bond	-	248,397	N/A		210,762	37,636
Public Safety GO Bond	-	62,190	N/A		52,767	9,423
4A Bond Fund	-	360,665	N/A	64,581	296,083	-
4B Bond Fund	-	214,978	N/A	30,457	113,589	70,933
TIF Bond Fund	-	34,548	N/A	15,168	19,380	-
W&S Bond Fund	-	191,625	N/A	111,606	-	80,019
CAPITAL FUND SUBTOTAL	**$ -**	**$ 1,722,551**	**N/A**	**$ 301,918**	**$ 1,222,623**	**$ 198,010**
GRAND TOTAL	**$ 2,348,399**	**$ 3,446,563**	**146.8%**	**$ 301,918**	**$ 1,227,949**	**$ 198,010**

Section 3

City of Burleson
Monthly Financial Report

COMPLIANCE REPORTS

Funds of the City of Burleson are invested in accordance with Chapter 2256 of the "Public Funds Investment Act." The Act clearly defines allowable investment instruments for local governments. The City of Burleson's Investment Policy incorporates the provisions of the act and all investment transactions are executed in compliance with the Act and the Policy.

Investment Reports

INVESTMENT COMMITTEE REPORT

For Month end May 2026

The Investment Committee Report contains internal management reports for the City of Burleson investment program, which is in compliance with the policies and strategies as contained in the City's Investment Policy as approved by Council and in compliance with Section 2256.005 of the Public Funds Investment Act (PFIA).

THE CITY OF BURLESON TEXAS

MONTHLY FINANCIAL REPORT

May 31, 2026

Prepared by
Valley View Consulting, L.L.C.

Valley View Consulting, L.L.C.

Summary

Month End Results by Investment Category:

Asset Type	April 30, 2026 Ave. Yield	Book Value	Market Value	May 31, 2026 Ave. Yield	Book Value	Market Value
Demand Deposit Account (Cash) *(3)*	0.81%	$ 6,555,531	$ 6,555,531	0.99%	$ 2,417,955	$ 2,417,955
Money Market Accounts / Sweep	3.88%	34,674,719	34,674,719	3.79%	28,862,737	28,862,737
Pools / Money Market Funds	3.79%	1,857,081	1,857,081	3.76%	2,749,210	2,749,210
Certificates of Deposits	3.94%	56,113,671	56,113,671	3.94%	56,499,765	56,499,765
Securities	4.06%	59,433,476	59,422,068	4.06%	59,459,972	59,386,689
Total	**3.84%**	**$ 158,634,478**	**$ 158,623,070**	**3.91%**	**$ 149,989,639**	**$ 149,916,357**
Total Excluding DDA / Cash	***3.97%***	***$ 152,078,947***	***$ 152,067,539***	***3.95%***	***$ 147,571,684***	***$ 147,498,401***

Average Yield - Current Month *(1)*

Total Portfolio	3.91%
Rolling Three Month Treasury	3.70%
Rolling Six Month Treasury	3.67%
TexPool	3.62%

Fiscal Year-to-Date Average Yield *(2)*

Total Portfolio	3.99%
Rolling Three Month Treasury	3.81%
Rolling Six Month Treasury	3.82%
TexPool	3.79%

Interest Earnings (Approximate)

Monthly Interest Income	$ 503,359
Fiscal Year-to-date	$ 4,438,848

(1) **Month End Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

(3) **Demand Deposit Account (Cash)** - account at the City's depository bank utilized for day-to-day operating needs including outstanding payments pending clearing. Balances earn a credit to offset bank fees.

Investment Advisor Note: During market cycles where rates are rising, it is common to experience decreases in market value of current investments. This is due to the value the market places on the asset in terms of its buying or selling ability on the current market day. The City's Investment Policy establishes a "buy and hold" portfolio strategy where investment maturities are targeted to match with identified cash flow requirements, and the investments mature at the anticipated time the cash is needed. The City does not intend to liquidate or redeem securities prior to maturity and will therefore not recognize the losses from a pre-maturity sale. Instead, the City will report changes in market value as unrealized losses as required by the PFIA and current accounting standards. As the security approaches maturity, the unrealized loss will diminish, and at maturity the City will receive the full par value of the security.

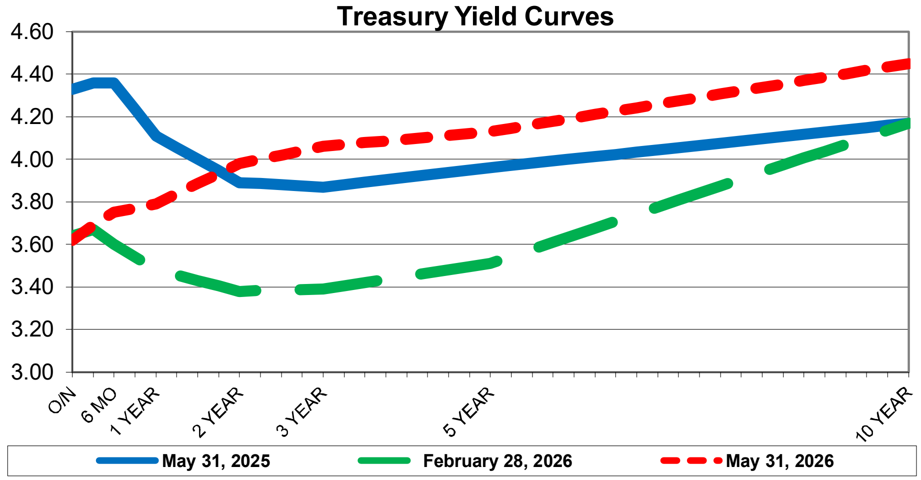
Item E.

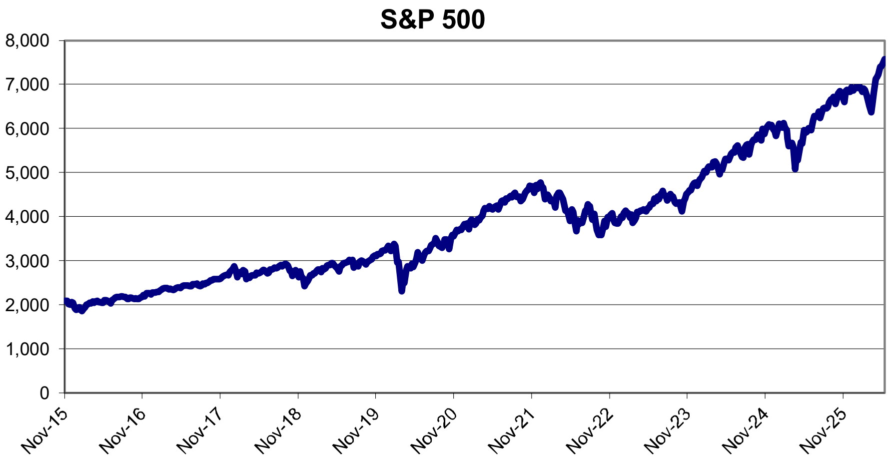
Valley View Consulting, L.L.C.

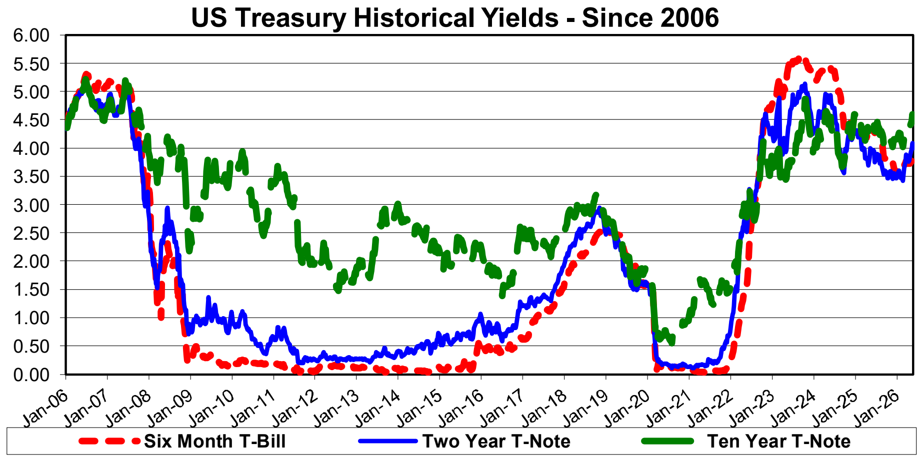
Economic Overview

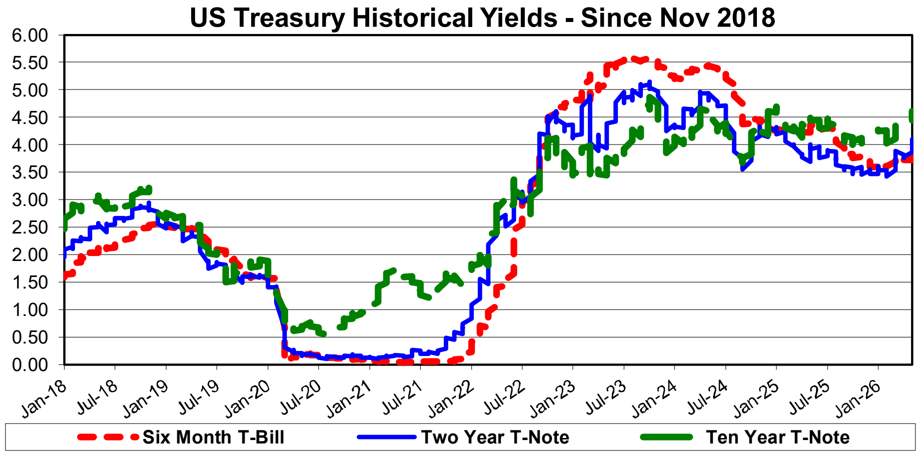
5/31/2026

The Federal Open Market Committee's (FOMC) next meeting on June 16th and 17th will be the first with Kevin Warsh as Chairman. The Fed Funds target remains 3.50% - 3.75% (Effective Fed Funds trade +/-3.63%). May Non-Farm Payroll added 172k (exceeding the +85k expectation). The three month average increased to +188k. The S&P 500 Stock Index reached new highs +/- 7,600. The positively sloped yield curve steepened. Crude Oil settled mostly below $100 depending upon the Iran peace talk outlook. Inflation continues above the FOMC 2% target (Core CPI 2.8% and Core PCE +/-3.3%). The uncertain world events still influence volatility.







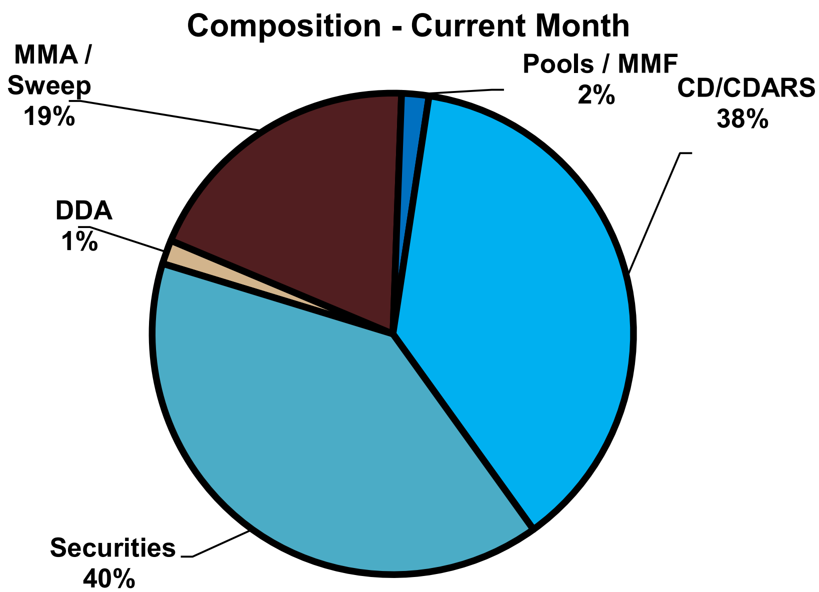


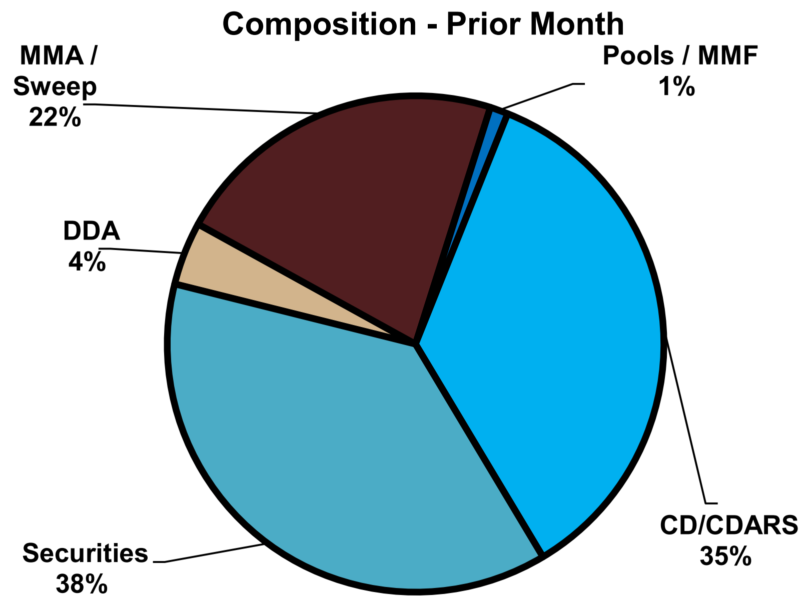
Investment Holdings
May 31, 2026

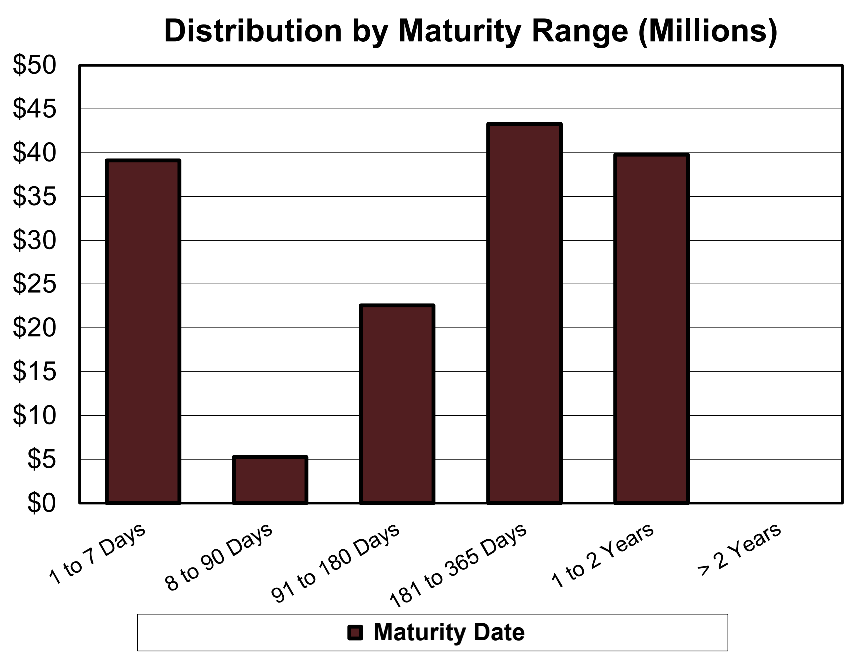
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
SouthState Bank Cash		0.99%	06/01/26	05/31/26	$ 2,417,955	$ 2,417,955	1.00	$ 2,417,955	1	0.99%
SouthState Bank MMA		0.00%	06/01/26	05/31/26	712,526	712,526	1.00	712,526	1	0.00%
InterBank MMA		3.97%	06/01/26	05/31/26	100,331	100,331	1.00	100,331	1	3.97%
InterBank ICS-MMA		3.90%	06/01/26	05/31/26	24,474,292	24,474,292	1.00	24,474,292	1	3.90%
NexBank ICS-MMA		3.75%	06/01/26	05/31/26	3,575,587	3,575,587	1.00	3,575,587	1	3.75%
TexPool Prime	AAAm	3.78%	06/01/26	05/31/26	1,591,113	1,591,113	1.00	1,591,113	1	3.78%
LOGIC	AAAm	3.75%	06/01/26	05/31/26	1,158,097	1,158,097	1.00	1,158,097	1	3.75%
East West Bank CD		3.72%	06/05/26	12/05/25	5,091,530	5,091,530	100.00	5,091,530	5	3.79%
FFCB	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,000,151	100.03	5,001,490	12	4.78%
American Nat'l Bank & Trust CDARS		3.89%	08/06/26	05/07/26	241,934	241,934	100.00	241,934	67	3.89%
Treasury Note	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,995,314	99.99	4,999,609	92	4.14%
American Nat'l Bank & Trust CDARS		4.30%	09/24/26	09/25/25	2,574,358	2,574,358	100.00	2,574,358	116	4.39%
Treasury Note	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,005,985	100.31	5,015,430	137	4.29%
American Nat'l Bank & Trust CDARS		3.89%	10/29/26	10/30/25	9,988,926	9,988,926	100.00	9,988,926	151	3.97%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.13	10,013,175	206	4.23%
Treasury Note	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,003,335	100.20	10,019,531	260	4.07%
First Nat'l Bank of McGregor CD		3.85%	03/23/27	09/23/25	7,643,872	7,643,872	100.00	7,643,872	296	3.91%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,244,913	5,244,913	100.00	5,244,913	298	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,218,919	5,218,919	100.00	5,218,919	333	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,032,403	1,032,403	100.00	1,032,403	347	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,129,610	4,129,610	100.00	4,129,610	347	4.07%
American Nat'l Bank & Texas CD		3.65%	06/10/27	12/09/25	5,044,500	5,044,500	100.00	5,044,500	375	3.70%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,183,460	5,183,460	100.00	5,183,460	396	4.03%
Treasury Note		3.63%	08/31/27	01/27/26	5,000,000	5,001,997	99.61	4,980,469	457	3.59%
American Nat'l Bank & Trust CDARS		3.56%	10/28/27	10/30/25	5,105,339	5,105,339	100.00	5,105,339	515	3.62%
Treasury STRIPS		0.00%	02/15/28	01/27/26	10,000,000	9,408,795	93.43	9,342,826	625	3.61%
FHLB		4.50%	03/10/28	03/23/26	5,000,000	5,046,465	100.76	5,037,988	649	4.23%
Treasury Note		3.75%	05/15/28	04/16/26	5,000,000	4,997,930	99.52	4,976,172	715	3.77%
Total Portfolio					**$ 150,529,667**	**$ 149,989,639**		**$ 149,916,357**	**245**	**3.91%**
									(1)	**(2)**

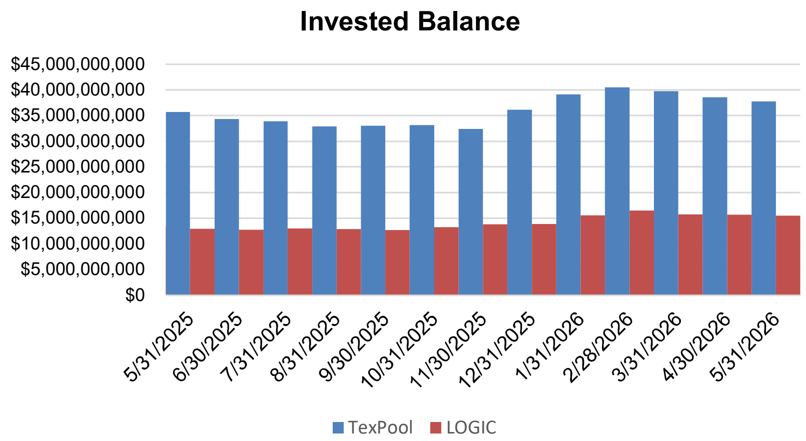
(1) Weighted average life - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

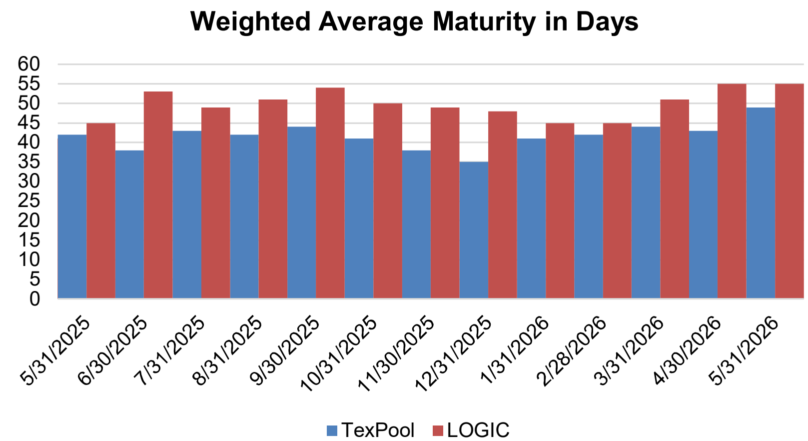
(2) Weighted average yield to maturity - The weighted average yield to maturity is based on Book Value, realized and unrealized gains/losses and investment advisory fees are not included. The yield for the reporting month is used for overnight bank and pool balances.

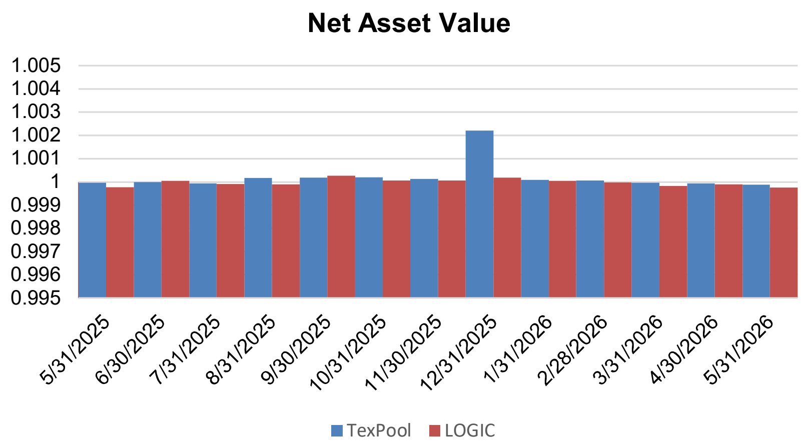

Composition - Current Month
MMA / Sweep 19%
Pools / MMF 2%
CD/CDARS 38%
DDA 1%
Securities 40%

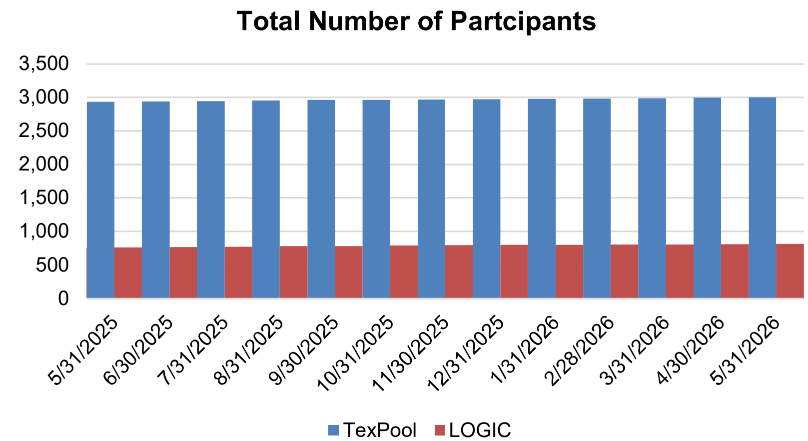

Composition - Prior Month
MMA / Sweep 22%
Pools / MMF 1%
DDA 4%
CD/CDARS 35%
Securities 38%


Distribution by Maturity Range (Millions)
$50
$45
$40
$35
$30
$25
$20
$15
$10
$5
$0
1 to 7 Days
8 to 90 Days
91 to 180 Days
181 to 365 Days
1 to 2 Years
> 2 Years
Maturity Date


Invested Balance
$45,000,000,000
$40,000,000,000
$35,000,000,000
$30,000,000,000
$25,000,000,000
$20,000,000,000
$15,000,000,000
$10,000,000,000
$5,000,000,000
$0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC


Weighted Average Maturity in Days
60
55
50
45
40
35
30
25
20
15
10
5
0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC


Net Asset Value
1.005
1.004
1.003
1.002
1.001
1
0.999
0.998
0.997
0.996
0.995
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC


Total Number of Partcipants
3,500
3,000
2,500
2,000
1,500
1,000
500
0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC

Section 4

City of Burleson
Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

Emergicon - Emergency Medical Billing - May 2026

On December 2022, the City entered into an agreement for specialized professional ambulance billing services with Emergicon, LLC for Emergicon to provide billing and claims management services for the City's emergency medical and ambulance services. The data source is Emergicon and the plan information is derived from the annual proforma as provided by Emergicon.

Category	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
Gross Charges	$ 1,914,772	$ 1,660,587	$ 2,011,803	$ 97,031	$ 638,257	$ 483,561	$ (154,696)
Cash Collections	390,039	702,573	547,374	157,335	130,013	170,920	40,907
Gross Charge/Txp	2,157	1,843	1,835	(323)	2,157	1,867	(290)
Cash/Txp (CPT)	439	782	501	62	439	660	221

Payer Mix	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
Insurance	23.0%	7.6%	11.1%	-11.9%	23.0%	13.5%	-9.5%
Medicaid	8.0%	4.1%	6.1%	-1.9%	8.0%	5.8%	-2.2%
Medicare	56.0%	48.0%	53.7%	-2.3%	56.0%	64.5%	8.5%
Private Pay	13.0%	3.4%	7.1%	-5.9%	13.0%	12.0%	-1.0%
Payer Research	0.0%	36.7%	21.9%	21.9%	0.0%	4.2%	4.2%
Totals	100%	100%	100%	0.1%	100%	100%	0%

Level of Service	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
ALS Non Emergent A0426	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ALS - Advanced Life Support A0427	68.0%	47.2%	50.0%	-18.0%	68.0%	56.0%	-12.0%
ALS-2 Emergency A0433	3.0%	2.3%	2.4%	-0.6%	3.0%	3.1%	0.1%
BLS Non Emergency A0428	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
BLS - Basic Life Support A0429	29.0%	50.5%	47.4%	18.4%	29.0%	40.9%	11.9%
SCT A0429 TXP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Service Others Cnt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Totals	100%	100%	100%	0.0%	100%	100%	0.0%

Level of Service Volume	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
ALS Non Emergent A0426	-	-	-	-	-	-	-
ALS - Advanced Life Support A0427	604	424	556	(48)	201	145	(56)
ALS-2 Emergency A0433	27	20	27	-	9	8	(1)
BLS Non Emergency A0428		-	1	1	-	-	-
BLS - Basic Life Support A0429	257	457	514	257	86	106	20
Sct A0429 TXP		-	-	-	-	-	-
Service Others Cnt		-	-	-	-	-	-
Totals	888	901	1,098	210	296	259	(37)

Ground Mileage A0425	4,438	7,423	7,982	3,545	1,479	1,927	448

Note: Monthly Payer Mix line items are in process with Emergicon and will not total 100% until completed.

ALS = Advanced Life Support

BLS = Basic Life Support

SCT = Specialty Care Transport

Txp = Transport

Department Transfers

- There were no FY 2026 department transfers made as of May 31, 2026.

Property Tax Report from Johnson County Tax Office

- This report shows year-to-date collections and outstanding levy.

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Date Range from 5/1/2026 to 5/31/2026 and Tax Units = {multiple}

BUC - CITY OF BURLESON

CURRENT YEAR INFORMATION **Start Financial Year** **10/01/2025 12**

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
8,553,814,573	1,554,639,169	6,999,175,404	0.721800	50,520,048.07	47,434,368.43	3,085,678.93	50,520,047.36
Adjusted Value	**Adjusted Exemption**	**Adj Taxable**	**Rate**	**Calc Adj Levy**	**Actual Current Levy**	**Adj Frozen Loss**	**Act Levy + Act Frozen**
8,547,127,868	1,571,460,774	6,975,667,094	0.721800	50,350,365.09	47,178,077.73	3,073,017.66	50,251,095.39
Start Value	**Net Value Adj**	**Start Value + Net Value Adj**			**Actual Current Value**	**Other Loss**	
8,553,814,573	(6,686,705)	8,547,127,868			8,547,127,868	98,718.77	
Start Exemption	**Net Exmp Adj**	**Start Exemp + Net Exmp Adj**			**Actual Current Exemption**		
1,554,639,169	16,821,605	1,571,460,774			1,571,532,774		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE AS OF 05/31/2026	REFUNDS DUE	COL %
1990	99.79	0.00	(99.79)	0.00	0.00	0.00	0.00	0.00
1991	108.70	0.00	(108.70)	0.00	0.00	0.00	0.00	0.00
1992	75.66	0.00	(75.66)	0.00	0.00	0.00	0.00	0.00
1993	22.10	0.00	(22.10)	0.00	0.00	0.00	0.00	0.00
1994	16.98	0.00	(16.98)	0.00	0.00	0.00	0.00	0.00
1995	16.67	0.00	(16.67)	0.00	0.00	0.00	0.00	0.00
1996	16.49	0.00	(16.49)	0.00	0.00	0.00	0.00	0.00
1997	16.27	0.00	(16.27)	0.00	0.00	0.00	0.00	0.00
1998	(83.92)	0.00	(16.08)	0.00	0.00	(100.00)	0.00	0.00
1999	15.70	0.00	(15.70)	0.00	0.00	0.00	0.00	0.00
2000	184.56	0.00	(15.52)	0.00	0.00	169.04	0.00	0.00
2001	(1,660.37)	0.00	(14.88)	0.00	0.00	(1,675.25)	0.00	0.00
2002	(2,634.49)	0.00	(18.13)	0.00	0.00	(2,652.62)	0.00	0.00
2003	(3,272.38)	0.00	(17.95)	0.00	0.00	(3,290.33)	0.00	0.00
2004	(8,879.41)	0.00	(17.95)	0.00	0.00	(8,897.36)	0.00	0.00
2005	2,755.93	(603.03)	(832.22)	0.00	0.00	1,923.71	0.00	0.00
2006	2,696.48	0.00	(242.07)	0.00	0.00	2,454.41	0.00	0.00
2007	3,120.91	0.00	(254.33)	0.00	0.00	2,866.58	0.00	0.00
2008	5,721.91	0.00	(1,037.04)	0.00	414.50	4,270.37	0.00	8.84
2009	5,288.48	(158.01)	(424.71)	0.00	1,311.85	3,551.92	0.00	26.97
2010	6,538.78	(128.07)	(1,406.94)	0.00	1,328.32	3,803.52	0.00	25.88
2011	8,414.73	(124.46)	(1,381.97)	0.00	1,306.30	5,726.46	0.00	18.57
2012	10,573.34	(124.46)	(1,381.97)	0.00	1,291.59	7,899.78	0.00	14.05
2013	14,529.11	(124.46)	(2,287.94)	8.22	822.70	11,418.47	(0.27)	6.72
2014	16,774.41	(133.48)	(2,770.99)	8.37	1,703.53	12,299.89	0.00	12.16
2015	26,865.57	(5,286.16)	(7,923.67)	0.00	2,437.35	16,504.55	0.00	12.86

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Date Range from 5/1/2026 to 5/31/2026 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE AS OF 05/31/2026	REFUNDS DUE	COL %
2016	21,347.92	0.00	(42.56)	0.00	2,584.61	18,720.75	0.00	12.13
2017	21,742.48	0.00	(15.16)	0.00	2,592.51	19,134.81	0.00	11.93
2018	27,519.60	0.00	0.00	0.00	3,322.95	24,196.65	0.00	12.07
2019	38,955.19	0.00	0.00	6.49	4,585.72	34,369.47	0.00	11.77
2020	42,308.81	0.00	(29.51)	63.55	5,660.82	36,618.48	0.00	13.38
2021	45,320.17	(214.79)	(571.13)	284.05	8,343.72	36,405.32	(215.31)	18.64
2022	68,237.76	(713.28)	(2,812.18)	1,050.16	11,222.18	54,203.40	(2,438.99)	17.15
2023	131,598.63	(79.28)	(4,747.88)	1,319.50	41,058.75	85,792.00	(2,308.92)	32.36
2024	308,622.31	(764.40)	(27,270.50)	5,435.97	118,204.81	163,147.00	(8,505.79)	42.01
2025	47,434,368.43	(9,788.47)	(256,290.70)	207,531.71	46,433,816.35	744,261.38	(43,097.67)	98.42
TOTAL	**48,227,343.30**	**(18,242.35)**	**(312,212.34)**	**215,708.02**	**46,642,008.56**	**1,273,122.40**	**(56,566.95)**	

Finance Committee

DEPARTMENT: **Finance**

FROM: **Michael Franklin, Deputy Director of Finance**

MEETING: **July 15, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council regarding the Investment Policy, as required annually by the Public Funds Investment Act. *(Staff Contact: Michael Franklin, Deputy Director of Finance)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers 1.4 Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

SUMMARY:

In 1987, State legislation adopted the Texas Public Funds Investment Act (PFIA). Because of PFIA, the City Council adopted Investment Policy #30 on May 26, 1988. The policy was amended on October 5, 1995, and has been reviewed yearly, with minor updates made since then. The most recent revision was on September 2, 2025, with minor changes in wording that included the following:

- Investment officer titles were updated to reflect the current titles of the officers.
- Added: Deputy Finance Director
- Removed: Assistant Finance Director
- Removed Accounting Supervisor
- Included option for deposits insured by NCUSIF

- Updated diversification structure from two to three years for policy consistency
- Minor indentation and typo corrections

On June 21, 2021, the Council approved an investment advisory service agreement with Valley View Consultants. One of the initial tasks with Valley View was to work with staff to review the city's current investment policy. In the review process, they referred the City to the Government Treasurers' Organization of Texas (GTOT) for recommended best practices and their checklist for the GTOT Investment Policy Certification Award Program. On May 14, 2022, the City was awarded the GTOT Investment Policy Certification Award. In May 2024, we completed the recertification process and were awarded the certification again. This certification award is valid for two years. The Investment Policy will be submitted again in 2026 after council approval.

After review by internal staff and Valley View Consultants there are no recommended changes to the investment policy at this time.

RECOMMENDATION:

Staff recommend that the Committee discuss the Investment Policy and develop a recommendation for City Council action to approve or deny the policy as required annually by the Public Funds Investment Act.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Michael Franklin
Deputy Director of Finance
mfranklin@burlesontx.com
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THE CITY OF BURLESON TEXAS

Investment Policy Annual Review

PRESENTED TO THE FINANCE COMMITTEE ON July 15, 2026

Texas Public Funds Investment Act (PFIA)

- State legislation originally adopted in 1987
  - Chapter 2256, Government Code
- Last Amended in 2019
- PFIA requires local governments to develop and review an investment policy annually, with approval by the governing board.

Investment Policy in FY 2025

- Adopted May 26, 1988
- Last Updated on September 2, 2025
- Minor changes were proposed as follows:
  - Investment officer titles were updated to reflect the updated titles of the officers.
    - Added: Deputy Finance Director
    - Removed: Assistant Finance Director
    - Removed Accounting Supervisor
  - Included option for deposits insured by NCUSIF
  - Updated diversification structure from two to three years for policy consistency
  - Minor indentations and typo corrections

- PFIA requires the City Council to review and approve investment policy on an annual basis, even if changes are not made

Investment Policy for FY 2026

- No GTOT recommended changes to Investment Policy
  - Based on the Government Treasurers' Organization (GTOT) of Texas's recommended best practices
  - GTOT's Investment Policy Certification Award Program checklist
  - City of Burleson received the GTOT Investment Policy Certification Award in 2022
  - The GTOT Investment Policy Certification Award was renewed in 2024
  - City of Burleson will renew the award in 2026 after Council approval

- No Valley View Consultants recommend changes to Investment Policy
  - Provide investment advisory services, including investment policy review.

- No City staff recommended changes to Investment Policy

Option

- Recommend that the City Council Approve or Deny the Resolution Declaring the Council’s review and approval of the Investment Policy for FY 2025-2026
- Staff support the recommendation for approval

QUESTIONS/COMMENTS

Staff Contact: Michael Franklin, Deputy Director of Finance

CITY OF BURLESON

INVESTMENT POLICIES

I. POLICY

It is the policy of the City of Burleson, Texas (the "City") that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of the investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to the City's funds. The City's investment portfolio shall be designed and managed in a manner to optimize this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- **Safety** and preservation of principal,
- Maintenance of sufficient **liquidity** to meet operating needs,
- **Public trust** from prudent investment activities, and
- Optimization of **interest earnings** (yield) on the portfolio.

II. PURPOSE

The purpose of this Investment Policy is to comply with Government Code Chapter 2256, Public Funds Investment Act (the "PFIA") which requires each city to adopt a written investment policy regarding the investment of its funds and funds under its control. This Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City and the Burleson Community Service Development Corporation (Type B), Economic Development Corporation (Type A), and Tax Increment Financing (TIF). These funds are accounted for in the City's Annual Financial Report and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds

- Internal Service Funds
- Any new fund created by the City, unless specifically exempted from this Policy by the City Council, or by law.

When advantageous, the City will consolidate cash balances to optimize investment strategy implementation. Investment income will be allocated to the consolidated funds based on their respective participation in the consolidated balances and in accordance with generally accepted accounting principles.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this Policy does not apply to the assets administered for the benefit of the City by outside agencies under pension plans or deferred compensation programs.

IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, public trust, and yield (expressed as optimized interest earnings).** The safety of the principal always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City shall maintain a comprehensive cash management program, which includes collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash.

Safety

Safety of principal is the foremost objective of the investment program. The objective will be to mitigate credit and interest rate risk.

- Credit Risk and Concentration of Credit Risk - The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration risk, the risk of loss attributed to the magnitude of investment in a single issuer, by:

    - Limiting investments to the safest types of issuers;
    - Pre-qualifying the financial institutions and brokers/dealers with which the City will do business; and
    - Diversifying the investment portfolio so that potential losses on individual issuers will be minimized, as appropriate.

- Interest Rate Risk - The City will manage the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates. The City will:

    - Structure the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity;

- Invest funds primarily in certificates of deposit, shorter-term securities, financial institution deposits, or money market mutual funds and local government investment pools whose investment objectives include maintaining a stable $1.0000 net share value; and
- Diversify maturities and stagger purchase dates to minimize the impact of market movements over time.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in cash-equivalent options that offer same-day liquidity. In addition, any security positions will consist of securities with active secondary or resale markets.

Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment Officer(s) shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

Yield (Optimized Interest Earnings)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

V. RESPONSIBILITY AND CONTROL

Delegation of Authority

In accordance with the PFIA, the City Council designates the Deputy City Manager, Finance Director, Deputy Finance Director, and Chief Accountant as the City's Investment Officer(s). An Investment Officer is authorized to execute investment transactions on behalf of the City. No person may engage in an investment transaction of the management of City funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to the Investment Officer(s) is effective until rescinded by the City Council.

Quality and Capability of Investment Management

The City shall provide periodic training in investments for the Investment Officer(s) and other investment personnel through courses and seminars offered by approved professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the PFIA.

Training Requirements

In accordance with the PFIA, the Investment Officer(s) shall attend investment training no less often than once every two-year period that begins on the first day of the City's fiscal year and consists of the two consecutive fiscal years after that date, and accumulate not less than 8 hours of instruction relating to investment responsibilities and requirements of the PFIA. A newly appointed Investment Officer(s) must attend training accumulating at least 10 hours of instruction within twelve months of the date the Officer took office or assumed the Officer's duties. Training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the PFIA.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall address the following points:

- Avoidance of collusion,
- Separation of transactions authority from accounting and record keeping,
- Third-party safekeeping and custody,
- Clear delegation of authority of subordinate staff members, and
- Written confirmation for transactions for investments and wire transfers.

Standard of Care

The standard of care to be applied by the Investment Officer(s) shall be the "prudent person" rule. This rule states that "Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." In determining whether an Investment Officer(s) has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the City's control, over which the Investment Officer(s) had responsibility rather than a consideration as to the prudence of a single investment, and
- Whether the investment decision was consistent with the written approved Investment Policy of the City.

Indemnification

An Investment Officer(s), acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported in a timely manner and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Investment Officer(s) and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Investment Officer(s) and employees shall disclose any personal material interests in financial institutions with which the City conducts business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Investment Officer(s) and employees shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An Investment Officer(s) who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer(s) who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

Investment Committee

The Finance Committee shall function as the City's designated Investment Committee to oversee the implementation of investment strategies and other cash and investment management-related activities, approve Independent Training Sources, and authorize Broker/Dealers. The Committee shall meet at such times as necessary or requested by the Investment Officer(s).

VI. SUITABLE AND AUTHORIZED INVESTMENTS

Portfolio Management

The City utilizes a “buy and hold” portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated or redeemed prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal, or
- Cash flow needs of the City require that the investment be liquidated.

Investments

City funds governed by this Investment Policy may be invested in the instruments described below, all of which are authorized by the PFIA. Investment of City funds in any instrument or security not authorized for investment under the PFIA is prohibited. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

I. Authorized

a. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks.

b. Direct obligations of the State of Texas or its agencies and instrumentalities.

c. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States.

d. Obligations of states, agencies, counties, cities, and other political subdivisions of the State of Texas rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.

e. Financial institution deposits that, are issued by a state or national bank or credit union that a) has its main office or a branch office in Texas and is guaranteed or insured by the FDIC, NCUSIF, or their successors, b) is secured by obligations in a manner and amount provided by law and this Investment Policy for deposits of the City, or c) is placed in a manner that meets the requirements of the PFIA.

f. Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United State or its agencies and instrumentalities. These shall be pledged to the City, held in the City’s account, and deposited at the time the investment is made with the City or with a third party selected and approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Repurchase Agreement must be signed by the counter-party prior to investment in a repurchase agreement. All repurchase agreement transactions must have a market value of purchased securities greater than or equal to 102 percent of the total balance of the agreement.

g. Money Market Mutual funds that: (1) are registered and regulated by the Securities and Exchange Commission, (2) seek to maintain a net asset value of $1.0000 per share, and (3) are rated AAA by at least one nationally recognized rating service.

h. Local government investment pools, which (1) meet the requirements of the PFIA, (2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, and (3) are authorized by resolution or ordinance by the City Council.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. (PFIA 2256.021)

II. Not Authorized

- Collateralized mortgage obligations
- Commercial paper
- Banker's acceptances
- Reverse repurchase agreements
- No-load mutual funds other than no-load money market mutual funds
- Guaranteed investment contracts not structured as flexible repurchase agreements
- Securities lending programs

VII. INVESTMENT PARAMETERS

Maximum Maturities and Investment Strategies

The City may utilize fund-type investment groups. These groups will reflect similar needs as to maturity limits, diversity, and liquidity.

City funds shall seek to achieve a competitive yield appropriate for each strategy. A comparably structured U.S. Treasury security portfolio shall represent the minimum yield objective. Weighted average yield to maturity shall be the portfolio’s performance measurement standard. Yield objectives shall at all times be subordinate to the objectives of safety and liquidity. Tax-exempt debt proceeds shall be invested to optimize the interest earnings retained by the City, while at the same time fully complying with all applicable State laws and federal regulations, including the arbitrage rebate regulations.

All investment-specific restrictions shall be measured at the time of purchase and based on portfolio book value.

The City maintains the following fund-type portfolios which will utilize the following specific investment considerations designed to address the unique characteristics of the pooled fund groups or separately held investment assets represented in the portfolios:

(1) Operating Funds

This pooled investment group includes the total of cash and investments available for current operations plus all required operating reserves of the following fund types: general fund, internal service funds, debt service funds, special revenue funds, and enterprise funds.

Suitability - Any investment eligible in the Investment Policy is suitable for Operating Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing the weighted average days to maturity for the Operating Fund's portfolio to less than 365 days and restricting the maximum allowable maturity to three years, the price volatility of the overall portfolio will be minimized.

Liquidity - The Short-term Operating Funds require the greatest short-term liquidity of any of the Fund types. Cash equivalent investments will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the City. Market cycle risk will be reduced by diversifying the appropriate maturity structure out through three years.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury bill portfolio will be the minimum yield objective.

(2) Bond Proceeds and Capital Improvement Funds

Suitability - Any investment eligible in the Investment Policy is suitable for the Bond Proceeds and Capital Improvement Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market fluctuations may occur. However, by restricting the maximum maturity to three years and by managing the Bond Proceeds and Capital Improvement Funds to balance the short term and long term anticipated cash flow requirements, the market risk of the portfolio will be minimized.

Liquidity - Selecting investment maturities that provide greater cash flow than the anticipated needs and maintaining appropriate cash-equivalent balances will reduce the liquidity risk of unanticipated expenditures.

Marketability - The balancing of short-term and long-term cash flow needs requires the short-term portion of the Bond Proceeds and Capital Improvement Funds to have securities with active and efficient secondary markets.

Diversification - Investment maturities should blend the short-term and long-term cash flow needs to provide adequate liquidity, yield enhancement, and stability.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio structures is the desired objective, however this portfolio maintains an investment strategy intended to comply with any applicable arbitrage or yield restriction regulations.

(3) Debt Service Sinking Funds

Suitability - Any investment eligible in the Investment Policy is suitable for the Debt Service Sinking Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing Debt Service Sinking Funds to not exceed the debt service payment schedule the market risk of the overall portfolio will be minimized.

Liquidity - Debt Service Funds have predictable payment schedules. Therefore, investment maturities should not exceed the anticipated cash flow requirements. Cash equivalent investments may provide a competitive yield alternative for short term fixed maturity investments. A singular repurchase agreement may be utilized if disbursements are allowed in the amount necessary to satisfy any debt service payment. This investment structure is commonly referred to as a flexible repurchase agreement.

Marketability - Securities with active and efficient secondary markets are not necessary as the event of an unanticipated cash flow requirement is not probable.

Diversification - Market conditions influence the attractiveness of fully extending maturity to the next “unfunded” payment date. Generally, if investment rates are anticipated to decrease over time, the City is best served by locking in most investments. If the interest rates are potentially rising, then investing in shorter and larger amounts may provide advantage. At no time shall the debt service schedule be exceeded in an attempt to bolster yield.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury bill portfolio shall be the minimum yield objective.

(4) Debt Service Reserve Funds

Suitability - Any investment eligible in the Investment Policy is suitable for Debt Service Reserve Funds. Bond resolution and loan documentation constraints and insurance company restrictions may create specific considerations in addition to the Investment Policy.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, managing Debt Service Reserve Fund maturities to not exceed the call provisions of the borrowing reduces the investment's market risk if the City's debt is redeemed and the Reserve Fund liquidated. No stated final investment maturity shall exceed the shorter of the final maturity of the borrowing or three years. Annual mark-to-market requirements or specific maturity and average life limitations within the borrowing's documentation will influence the attractiveness of market risk and reduce the opportunity for maturity extension.

Liquidity - Debt Service Reserve Funds have no anticipated expenditures. The Funds are deposited to provide annual debt service payment protection to the City's debt holders. The funds are "returned" to the City at the final debt service payment. Market conditions and arbitrage regulation compliance determine the advantage of investment diversification and liquidity. Generally, if investment rates exceed the cost of borrowing, the City is best served by locking in investment maturities and reducing liquidity. If the borrowing cost cannot be exceeded, then concurrent market conditions will determine the attractiveness of locking in maturities or investing shorter and anticipating future increased yields.

Marketability - Securities with less active and efficient secondary markets are acceptable for Debt Service Reserve Funds.

Diversification - Market conditions and the arbitrage regulations influence the attractiveness of staggering the maturity of fixed rate investments for Debt Service Reserve Funds. At no time shall the final debt service payment date of the bond issue be exceeded in an attempt to bolster yield.

Yield - Achieving a positive spread to the applicable borrowing cost is the desired objective. Debt Service Reserve Fund portfolio management shall at all times operate within the limits of the Investment Policy's risk constraints.

Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is managed through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector, when appropriate,
- Limiting investment in higher credit risk issuers,
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as financial institution deposits, local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Competitive Environment

The City requires a competitive environment for all individual security purchases and sales, financial institution time deposit and transaction accounts, and money market mutual fund and local government investment pool selections. The Finance Director shall develop and maintain procedures for ensuring a competitive environment in the investment of the City's funds.

Delivery versus Payment

All security transactions shall be settled on a **delivery versus payment** basis.

VIII. PRIMARY DEPOSITORY AND BROKER/DEALERS

Primary Depository

At least every five years a Primary Depository shall be selected through the City's banking services procurement process, which shall include a formal request for application (RFA). The selection of a primary depository will be determined by evaluation of the "most advantageous" criteria during the RFA process, and may include the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law,
- The ability to provide requested information or financial statements for the periods specified,
- The ability to meet the minimum required items in the banking RFA,
- Complete response to all required items on the RFA form, and
- Competitive net banking service cost, consistent with the ability to provide an appropriate level of service.

Authorized Broker/Dealers

The Investment Committee shall, at least annually, review, revise and adopt a list of authorized broker/dealers authorized to engage in securities transactions with the City. Those firms that become qualified may be required to provide a completed broker/dealer questionnaire that provides information regarding creditworthiness, experience and reputation. Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories.

Investment Policy Certification

All local government investment pools and discretionary investment management firms must sign a certification acknowledging that the organization has received and reviewed the City's Investment Policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's Policy and in accordance with the PFIA.

IX. SAFEKEEPING AND CUSTODY

Safekeeping and Custodial Agreements

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the City shall be held in the City's account as evidenced by safekeeping receipts of the institution holding the securities. The City shall approve all third-party custodians for the holding of securities pledged to the City as collateral to secure financial institution deposits.

Collateral Policy

The City has established a collateral policy in compliance with Government Code Chapter 2257, Public Funds Collateral Act. Deposits secured with irrevocable letters of credit shall have 100% of principal plus anticipated interest of the deposit, less any amount insured by the FDIC or NCUSIF. Deposits secured with pledged marketable securities shall have a market value equal to or greater than 102% of the principal plus accrued interest of the deposit, less any amount insured by the FDIC of NCUSIF. All deposits shall be insured or collateralized in compliance with applicable State law. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards financial institution deposits. Financial institutions serving as City Depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing, and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the Depository and City contemporaneously with the acquisition of the asset;

- The agreement must be approved by the Board of Directors or designated committee of the Depository and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the Depository's "official record" continuously since its execution.

Collateral Defined

Acceptable forms of collateral are limited to those authorized in the Public Funds Collateral Act.

Subject to Audit

All collateral shall be subject to inspection and audit by the City or the City's independent auditors.

X. REPORTING

Methods

Each quarter, the Investment Officer(s) shall prepare and submit to the City Council a written report of all investment transactions. The investment report will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council and include the following:

- A listing of individual investments held at the end of the reporting period,
- Unrealized gains or losses resulting from appreciation or depreciation, by listing the beginning and ending book and market value of investments for the period,
- Additions and changes to the market value during the period,
- Average weighted yield to maturity of the portfolio,
- Listing of investment by maturity date,
- Fully accrued interest for the reporting period,
- The percentage of the total portfolio that each type of investment represents, and
- Statement of compliance of the City's investment portfolio with State law and the Investment Policy (and incorporated Strategy) approved by the City Council.

This report must be prepared and signed by the Investment Officer(s) of the City.

In conjunction with the quarterly investment report, the Investment Officer(s) will verify from reliable sources market value of all securities and the current credit rating for each held investment that has a PFIA-required minimum rating.

Compliance Audits

The City, in conjunction with its annual financial audit, will require the audit firm to conduct a compliance audit of the management controls on investments and adherence to investment policies.

Also, in conjunction with the annual audit, the quarterly reports shall be formally reviewed by the City's independent auditor, and the result of the review shall be reported to the City Council by that auditor. Said results may be included in the annual audit report.

XI. INVESTMENT POLICY ADOPTION

The City Council shall adopt, by resolution, the Investment Policy. It is the City's intent to comply with State laws and regulations. The City's Investment Policy shall be subject to revisions consistent with changing laws, regulations, and the needs of the City. Additionally, the City Council shall adopt a resolution stating that it has reviewed the Investment Policy (and incorporated strategies) at least annually, approving any changes or modifications.

Attachment A
Approved Brokers/Dealers

Great Pacific Securities
Hilltop Securities
Multi-Bank Securities
RBC Capital Markets
Stifel
Wells Fargo Securities

Attachment B
Independent Training Sources

Government Finance Officers Association
Government Finance Officers Association of Texas
Government Treasurers' Organization of Texas
International City/County Management Association
Texas Municipal League
Council of Governments
University of North Texas Center for Public Management
American Institute of Certified Public Accountants